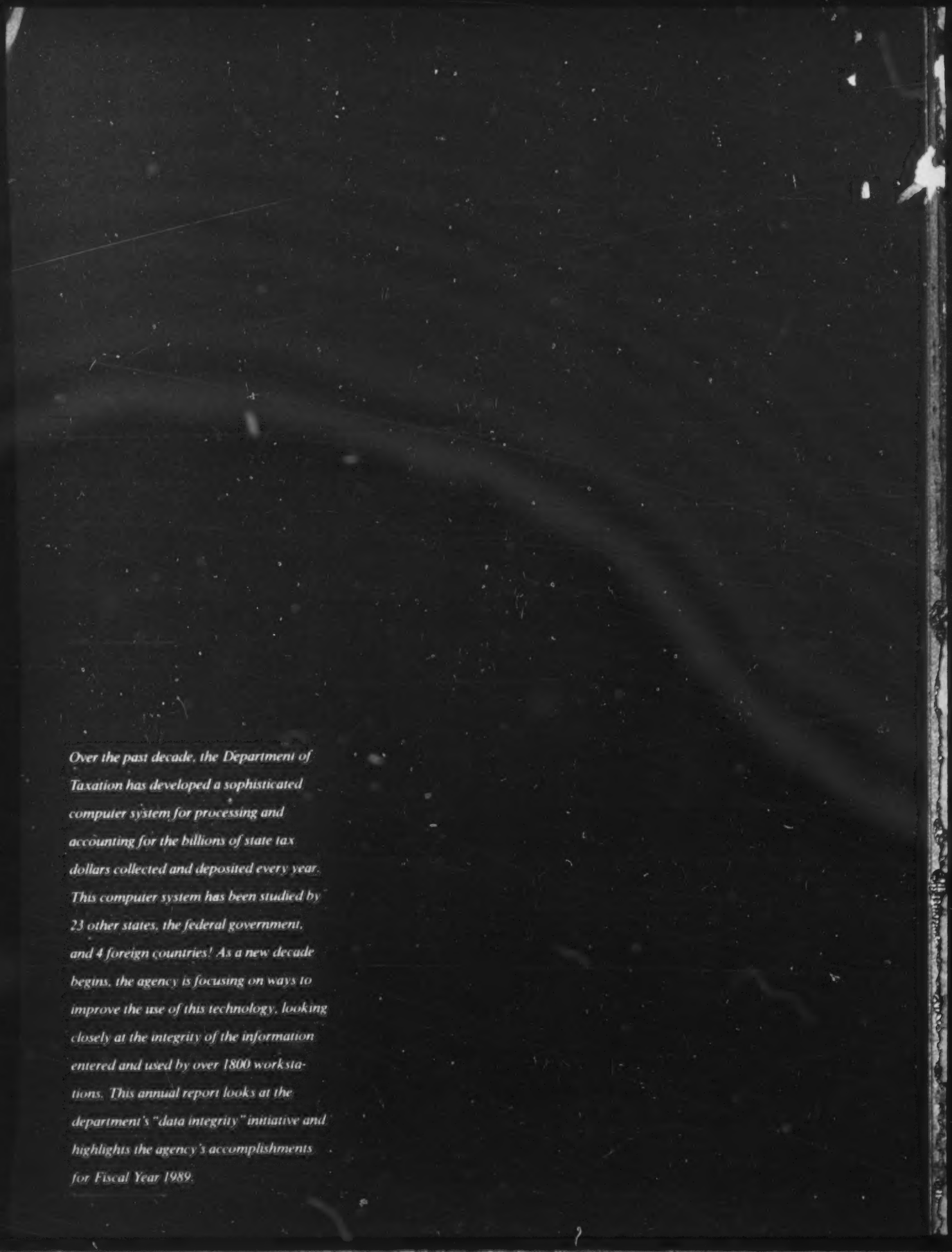
S8305-1-L

Virginia Department of Taxation Annual Report 1989

Data Integrity



Over the past decade, the Department of Taxation has developed a sophisticated computer system for processing and accounting for the billions of state tax dollars collected and deposited every year. This computer system has been studied by 23 other states, the federal government, and 4 foreign countries! As a new decade begins, the agency is focusing on ways to improve the use of this technology, looking closely at the integrity of the information entered and used by over 1800 workstations. This annual report looks at the department's "data integrity" initiative and highlights the agency's accomplishments for Fiscal Year 1989.

Report of the Tax Commissioner
to the Governor of Virginia
for the Fiscal Year
Ended June 30, 1989

Gerald L. Baliles
Governor

Stuart W. Connock
Secretary of Finance

William H. Forst
Tax Commissioner

Table of Contents

Letter from the Commissioner 3

The Organization 4

Division Activities Summary 5

Highlights of Fiscal Year 1989 9

Statistical Summary 19
Table of Contents 20

1989 Tax Legislation 59

Directory 65

W. H. Forst

COMMONWEALTH of VIRGINIA

Department of Taxation
Richmond, Virginia 23282

Honorable Gerald L. Baliles
Governor of Virginia
State Capitol
Richmond, Virginia

Dear Governor Baliles:

In Fiscal Year 1989, the Department of Taxation adopted a new initiative: to improve the integrity of the vast amounts of taxpayer data we use and administer. We established a committee to monitor this initiative and encouraged employees to contribute their ideas to enhance our effort. The results of this initiative during the fiscal year have been very satisfying.

Through the data integrity initiative, we were able to accelerate the processing of over 1 million tax returns, while at the same time reducing the number of processing errors made by employees. As a result, taxpayers received their refunds faster than ever before, and we reduced our error rate by 36%.

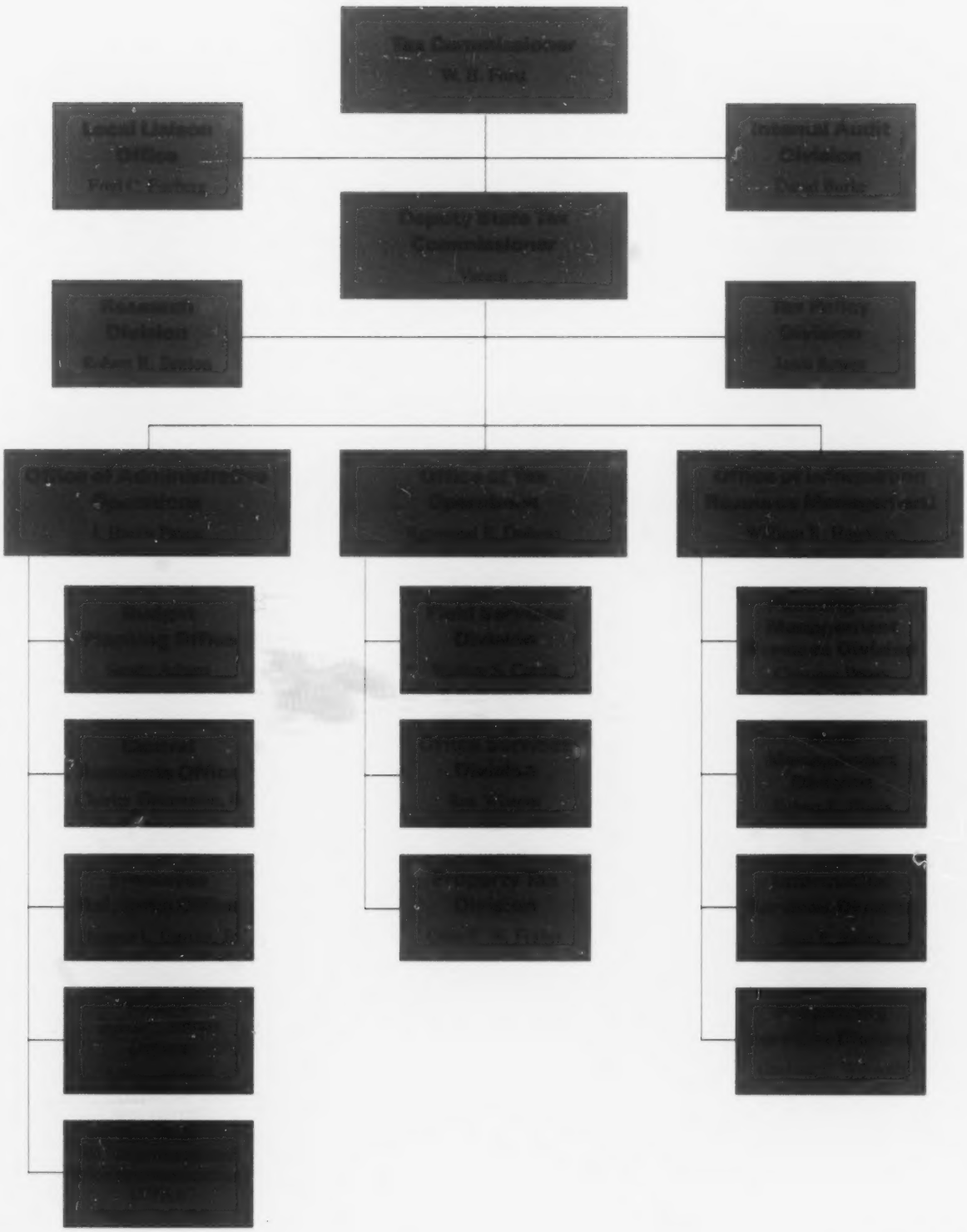
During Fiscal Year 1989, we provided impact statements and revenue estimates for a record number of legislative issues and bills. The Tax Policy and Research staffs provided technical analysis and assistance during the regular session for the Governor's Tax Reform Plan of 1989, the local option income tax, and over 160 other bills. The regular session of the General Assembly was followed closely by a special session to address the taxation of retirement benefits. The department was heavily involved in the analysis of the issues and continues to participate in implementing the results of the regular and special sessions.

We have significantly enhanced Equal Employment Opportunity (EEO) and human resource development within the agency. Through the addition of a full-time EEO Coordinator, we implemented a recruitment program targeted to women and minorities, and conducted a comprehensive agency-wide training program on all facets of EEO law. Realizing that government operates in a dynamic and changing environment, department management participated in a strategic planning session at the Institute of Government in Charlottesville to help prepare our workforce for the next decade.

I am pleased to present to you the details of these and other fiscal year highlights in the following Annual Report.

Sincerely,

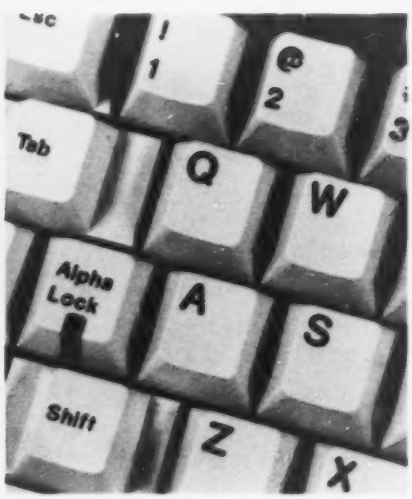
W. H. Forst
Tax Commissioner



Internal Audit Division

Performs financial, EDP, operational and compliance audits of all departmental functions.

- Developed and used innovative audit techniques through the use of personal computer and mainframe applications.
- Performed audits in the areas of Accounts Receivable, IRS safeguards, District Field Offices, and other financial and tax processing reviews.
- Implemented a standard audit methodology for evaluating the internal control systems which support the agency's major financial and EDP tax processing and reporting functions.
- Served as liaison between the Auditor of Public Accounts and department management.



Research Division

Develops economic projections, general fund revenue estimates, analyzes revenue flow and suggests fiscal impacts of various legislative alternatives.

- Developed a forecast of the Virginia economy through June 30, 1990 and revised the general fund revenue estimates for fiscal years 1989 and 1990. Tracked the collection of such revenues monthly for the Secretary of Finance.
- Came within 0.5 percent or $27.5 million of the total revised general fund revenue estimate of $5.6 billion.
- Estimated the additional general fund individual income tax windfall resulting from the Federal Tax Reform Act of 1986. The additional windfall was estimated to be $41.7 million for fiscal year 1988, and $58.4 million and $77.5 million for fiscal year 1989 and 1990 respectively.
- Provided staff support to the Executive and Legislative branches to enable Virginia to develop a response to the *Davis v. Michigan* U.S. Supreme Court pension decision.
- Provided estimates to the Northern Virginia Transportation Commission on the amount of revenue to be collected by the 2 percent tax on the pump price of motor fuels.

Tax Policy Division

Develops tax regulations and policy and handles all agency taxpayer appeals. Provides staff support to the General Assembly by drafting legislation and amendments, and coordinating impact analysis of proposed legislation. Lends technical advice to local constitutional officers, state agencies, tax practitioners and industry and professional groups on matters of tax policy.

- Provided technical analysis and assistance for both the regular and special sessions of the 1989 General Assembly, requiring preparation of nearly 300 legislative impact statements on over 100 different bills.
- Provided staff support to legislative studies on child care, funding open space recreation, licensing set-off programs, and creation of criteria for evaluating sales and use tax exemptions.
- Developed a comprehensive tracking system and report for the Secretary of Finance of court cases, pending legislation and trends in federal and state government.
- Closed 710 cases, including 106 taxpayer appeals and 223 rulings. Published Tax Bulletins detailing major developments in tax legislation and policy for tax practitioners and businesses.

Division Activities

Office of Administrative Operations (OAO)

Responsible for the financial and administrative management of the agency, the office ensures control of the agency budget and accounting system, controls and monitors the agency's furniture, equipment and telecommunications purchases, and is responsible for the maintenance and security of the department. OAO also controls the development and dissemination of public information for the agency, and manages the agency personnel program including training, recruitment, equal employment opportunity and employee benefits.

- Conducted an agency-wide training and development needs assessment which addressed training needs for all levels of employees. Developed a new Employee Orientation Program and created the first agency Career Counselling Manual for all supervisors.
- Initiated the following: a full-scale EEO program which resulted in the development of a targeted recruitment program for the district offices; a comprehensive EEO training program for all department supervisors and managers; an EEO week to increase the employee awareness of EEO and affirmative action achievements, programs and policies.
- Implemented the CommonHealth Too program to provide agency employees health related programs and services such as weight reduction, blood pressure testing and exercise programs at a minimal cost.
- Implemented the Commonwealth Integrated Payroll and Personnel System (CIPPS). Trained employees to handle this totally automated payroll system.

Office of Information Resource Management (IRM)

This office is responsible for the processing and filing of all tax returns and accounting of monies paid to the Commonwealth for taxes administered by the department. IRM monitors plans, goals and objectives of the agency and recommends policies and procedures for the development of agency systems and the management of information technology. The office is also responsible for the inventory and control of agency purchases. IRM is made up of the Processing Services Division, Information Services Division, the Data Management Division and the Planning and Management Services Division.

Data Management Division

Directs all computer production work. Maintains the telecommunications network, assures system security and program quality.

- Supported a growing telecommunications network which now includes both dedicated terminals and personal computers accessing to our data bases from as far away as os Angeles.

Have continued to add more production data bases (over 100) utilizing over 25 billion characters of disk data storage space.

- Provided computer operations support 24 hours a day, seven days a week.

Information Services Division

Develops, implements and maintains automated and manual systems, including the State Tax Accounting and Reporting System (STARS).

- Continued to support and modify the systems for: Individual Income Tax accounting and reporting by: making modifications to support recent legislation; accelerating refund processing; providing systems to offset lottery winnings against refunds; and working to improve user productivity.
- Automated the business refund match process and strengthened accounting controls.
- Implemented the automatic updating of 9-digit zip codes using Finalist/Zip+4 software in the individual and business systems.
- Assisted other agencies by providing special mailings for research projects requested by Virginia Tech, and providing statistical data for set-off programs studied by the Department of Accounts and the Department of Planning and Budget. Continued to support over 1800 users who have access to the agency's on-line systems.

Planning and Management Services Division

Develops and coordinates office automation technology and other key planning functions. Provides staff support to management. Manages agency forms functions and tracks all major agency objectives.

- Managed the procurement, design and distribution of over 50 agency forms.
- Coordinated the implementation of over 50 bills passed by the 1989 General Assembly and the final phase of the Tax Reform Act of 1987.
- In conjunction with the Virginia Employment Commission and the State Corporation Commission, developed a "one-stop shopping" guide for new businesses in Virginia.
- Supported the agency's growing inventory of personal computers by training employees in the use of word processing, spreadsheet and NBI network functions.

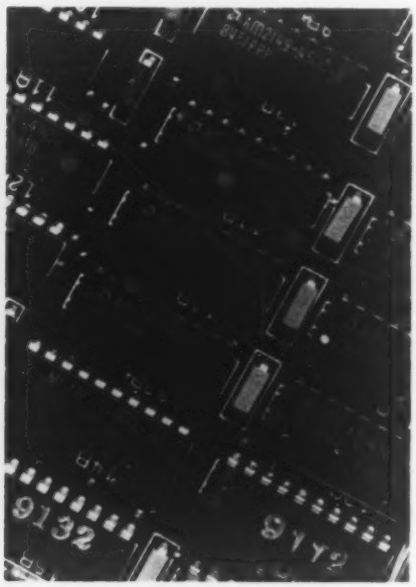
Processing Services Division

Receives and processes all tax returns and accounts for and allocates all revenue, including transfers to localities and other state agencies. In addition, the division maintains Virginia's tax records, resolves tax account errors and issues refunds. The division also manages department mail operations and handles purchasing, contracting and forms distribution for the agency.

- Continued the individual income tax Accelerated Refund program and implemented the STAR refund program. Maintained a one-week maximum average processing time for accelerated refunds and a two-week maximum average processing time for other refunds from error-free individual income tax returns.
- Processed 3.56 million individual income tax documents and deposited, accounted for and allocated 5.7 billion dollars of tax revenue, including a record 201,966 individual income tax checks totaling 134.7 million dollars.
- Procured, inventoried, sold and accounted for 735.2 million cigarette tax stamps, amounting to 16.46 million dollars of revenue — net of refunds, credits and discounts.
- Distributed 10.4 million dollars through the Set-Off Debt program to 459 claimant agencies, courts and localities.

Office of Tax Operations (OTO)

Composed of the Field Services Division, Office Services Division, and the Property Tax Division, this office is responsible for the collection of tax monies due the Commonwealth, and enforcement of tax laws administered by the Department of Taxation. Through a cooperative agreement with the IRS, OTO exchanges taxpayer information with the IRS and safeguards taxpayer information through strict disclosure provisions. OTO also ensures that information provided to taxpayers is accurate and consistent, and coordinates tax assistance to the localities.



Field Services Division

Enforces state tax laws through audit, investigations and delinquent collections conducted by auditors and field representatives in eight district offices, interstate auditors who are based in the Richmond area, and nonresident auditors living in ten major cities throughout the United States.

- The audit program assessed $59,405,423 in FY 89. This is over $10 million more than assessment amounts for FY 88.
- The Self-Audit program, which asks businesses to conduct their own audit and report and pay use tax on untaxed purchases, generated $115,901 in revenue, at an average of $261.63 collected per hour of time expended.
- Nonresident auditors living in 10 major metropolitan areas throughout the United States assessed $7.95 million in Virginia taxes owed by out-of-state businesses.
- Working with West Virginia tax officials, the Bristol and Valley district offices registered vendors living on the border of both states to collect sales tax for each state.

Office Services Division

Provides taxpayer assistance to individuals and businesses, conducts and reviews office audits and collects delinquent taxes. Through the Federal Compare Program the division conducts examinations of taxpayer accounts and generates assessments. Office Services also provides technical assistance to the Office of the Commissioner and other divisions.

- Responded to 268,762 pieces of taxpayer correspondence, handled 493,696 telephone calls and assisted 9,126 walk-in taxpayers.
- Submitted 13,500 delinquent accounts to out-of-state collection agencies.
- Collected approximately $11,000,000 from the federal/state non-filer program.

Property Tax Division

Assists localities, upon request, with real and personal property assessments; assesses the carrier real estate and personal property of railroads, interstate pipeline transmission companies, and private freight car lines; prepares and revises property identification maps; and conducts educational programs for local boards and assessing officials.

- Trained 381 local assessing officers and 113 members of Boards of Assessors and Boards of Equalization.
- Developed 243 new property identification maps and revised 495 existing maps.
- Issued assessments totaling $1.1 billion for local tax purposes for 13 railroads and 7 pipelines in 219 counties, cities and towns.
- Developed assessed values for rolling stock of railroads and private freight car companies totaling $422 million, and distributed rolling stock tax revenue of $4.22 million to 213 counties, cities and towns.

The Data Integrity initiative affects all Department of Taxation operations and functions, from income tax processing to word processing. The following section looks at the highlights of the 1989 fiscal year, focusing on the results of this initiative and the fiscal year objectives.

Highlights

Data Integrity Committee Members, right to left: Mary Timmins, Management Analyst Supervisor for the Information Services Division; Farley Beaton, Systems Development Supervisor for the Information Services Division; and (committee chairman) Wally Cordle, Director for the Field Services Division.

Striving for Data Integrity

da-ta *n. pl. of Datum 1) Facts or figures from which conclusions may be drawn.*

in-teg-ri-ty *n. 1) Unimpaired state; soundness. 2) Undivided or unbroken state; completeness.*

As the Commonwealth's primary revenue producing agency, the Department of Taxation collects, processes and deposits an average of $5.7 billion annually. To facilitate the processing and accounting of tax returns and payments, the department has developed a sophisticated computer system. The system, known as STARS (the State Tax Accounting and Reporting System), stores data concerning over 2.5 million individual and 250,000 business taxpayers, and supports over 1800 users including local, state and federal agencies.

The Virginia Department of Taxation is recognized as a leader among the states in the area of technology for revenue administration. STARS has been studied by 23 other states and several countries. But the true effectiveness of this technology is determined by the users. The data stored and processed by STARS is only as good as the data entered and interpreted. During Fiscal Year 1989, the department focused attention on this issue with an agency-wide initiative: "Data Integrity."

Simply put, the "Data Integrity" initiative is an effort to improve the quality of information entered and used in the department's computer system. The objective of this initiative is to improve the efficiency of the department's operations by doing things right, "the first time." Commissioner Forst kicked off this initiative with an agency pep rally and a new agency-wide slogan to motivate employees: "We Do Data Right!"

To encourage employees to participate in this initiative, management created a Data Integrity Committee. Composed of managers

Data Integrity Committee Members, right to left: Ronnie Franklin, Assistant Director for the Processing Services Division; John Neagle, Assistant Director for the Field Services Division; and Leroy King, Assistant Director for the Office Services Division.

from different divisions, the committee offers employees a forum to resolve problems and submit suggestions to improve department operations. Employees are urged to submit their ideas or bring problems to the attention of the committee on a simple reporting form. Employee supervisors may comment on the issue and, if possible, resolve it. All problems identified on the reporting form, regardless of whether they are resolved at the supervisor level or not, are addressed by the Data Integrity Committee.

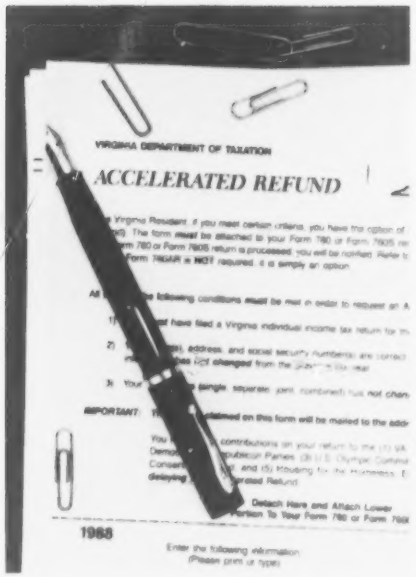
Since its establishment, the Data Integrity Committee has addressed over 50 issues submitted by employees. These issues cover a wide range of subject matter, and reflect problems employees notice or suggestions for improvements in their areas of operations. For example, Betty Jo Call from the Danville District Office suggested a change to Form R-1 (sales tax registration form). She submitted a suggestion to add a "check-off" box to the form for S corporations. Up to this point, S corporations were using the *corporation* check-off box, and were receiving coupon books and returns that they did not need. This was confusing for the taxpayers, and a waste of time and money for the department. Not only did the Data Integrity Committee implement her suggestion, Ms. Call received a state Employee Suggestion Award for her efforts.

Betty Joe Call, Office Services Specialist, from the Danville District Office won a state Employee Suggestion Award for her suggestion to improve data integrity in the department.

Improving Return Processing

In Fiscal Year 1988, the department implemented the Accelerated Refund (AR) program with the goal of decreasing the time it takes to issue taxpayer income tax refunds. The AR program proved very successful in reducing turnaround times for processing refund returns, and earned the agency the Outstanding Achievement Award in the field of automation from the National Association of State Information Systems.

In an effort to expand the AR program and further reduce the turnaround time required for refund returns, the agency developed and implemented the STAR (Selected Taxpayer Accelerated Refund) program in



Fiscal Year 1989. This program allowed Virginia taxpayers who did not qualify for the AR to receive the benefits from this program, regardless of whether they had filed using an AR form or not. Not only did the STAR refund program get fast refunds to more taxpayers, the program helped to reduce the volume of error returns by using the computer system to verify refund requests.

Normally, information provided on income tax returns is keyed into the department's computer system before a refund can be issued. Under the STAR program, the computers were programmed to automatically make initial checks and calculations with only minimal data keyed from the tax returns. Returns that passed these checks had bottom line refund amounts issued within just a few days. When the entire return is keyed later, the data entry system is programmed to flag those returns with mathematical discrepencies. Data entry operators verify the keyed data to ensure that the data was entered correctly. This resulted in higher quality processing with less errors – while still maintaining a fast turnaround time for refunds.

Estimates indicate that approximately 1.5 million taxpayers benefited from the accelerated programs during the processing year. In addition, error rates dropped 36%, while the department maintained an average turnaround of two weeks or less for 60% of all refund returns and an average of three to four weeks for all other refund returns.

Providing Executive and Legislative Support

Fiscal Year 1989 marked the most active session of the decade for tax legislation. The regular session of the legislature resulted in the enactment of the Virginia Tax Amnesty Program, a change to the sales and use tax dealer's discount, a new tire tax, and changes in withholding exemptions. These and other bills required the preparation of nearly 300 legislative impact statements on over 160 different bills. Resources from virtually every area of the agency are still involved in an intensive effort to effectively implement the legislation.

During the fiscal year, the department also provided legislative staff support for studies on such diverse topics as child care, funding open space recreation, licensing set-off programs, and creation of criteria for evaluating sales and use tax exemptions. This latter study culminated in 1989 legislation creating a permanent study of all sales and use tax exemptions to be conducted by the Secretary of Finance and staffed by a joint project team from the Tax Policy and Research Divisions. Every new and existing exemption will be evaluated once every five years and an annual report to the General Assembly will be presented each December.

The regular session of the General Assembly was followed closely by a special session, called in April to resolve the application of the *Davis v. Michigan* Supreme Court decision to Virginia's tax laws. In March, 1989, the U.S. Supreme Court decided in the case of *Davis v. Michigan* that it was unconstitutional for Michigan to tax retirement benefits paid to federal retirees while exempting retirement benefits paid to state retirees. Like many states, Virginia exempted the retirement benefits paid to its retirees and to the retirees of its local governments and political subdivisions. There was no similar exemption for federal or public industry retirees.

As a result of the special session, Senate Bill 1 and Senate Bill 2 were passed by the General Assembly to provide equal income tax treatment to federal, state, local and private pensions. Agency staff provided critical support to the executive branch by developing of revenue estimates and impacts of the decision, preparing several sets of options for responding to the issue, and creating presentations for the Governor and the General Assembly. This support alone required over 2500 man-hours of staff time during the month of April. Since that time, the department has received and is currently holding over 200,000 amended income tax returns filed by federal retirees claiming refunds under the Supreme Court ruling in *Davis v. Michigan*. The returns will be stored until final resolution of the refund issue, currently under litigation in Virginia courts.

The department is continuing to monitor changes to the tax laws at the federal and state levels, including federal and state court decisions which may impact Virginia. To ensure that these key issues having national significance are fully analyzed and reported, the department initiated a formal tracking report which summarizes the key issues, identifies the current status of the legislation or court decision, and examines the potential impact on Virginia. This report is submitted monthly to the Secretary of Finance and the Office of the Attorney General.

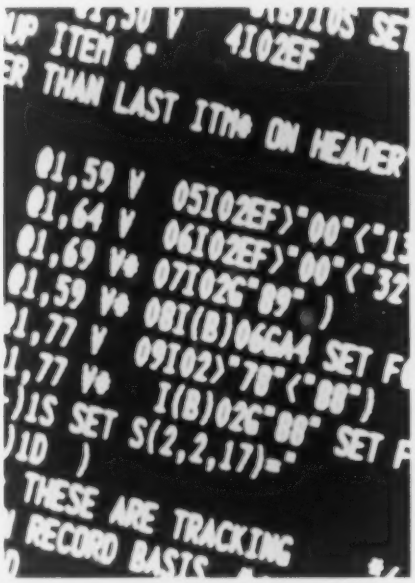
Senior Research Economist Jodie Evans of the Research Division analyzes data used for developing the general fund revenue estimates.

Visitors from the Sri Lanka Department of Inland Revenue toured the Department of Taxation in Fiscal Year 1989 to examine the STARS computer system. Here, (left-right) Data Management Director Bob Hollis, and visitors Indrachapa Balasooriya and Jothipala Rathnayake discuss the automated collections module with Collections Team Leader Jean Reilly and Jane Bailey, Director of the Information Services Division.

Encouraging Voluntary Tax Compliance

Audit assessments for Fiscal Year 1989 were $10,671,346 above last year's assessments. Part of this success is attributable to several new audit programs and information sharing agreements designed to encourage voluntary tax compliance and increase collections.

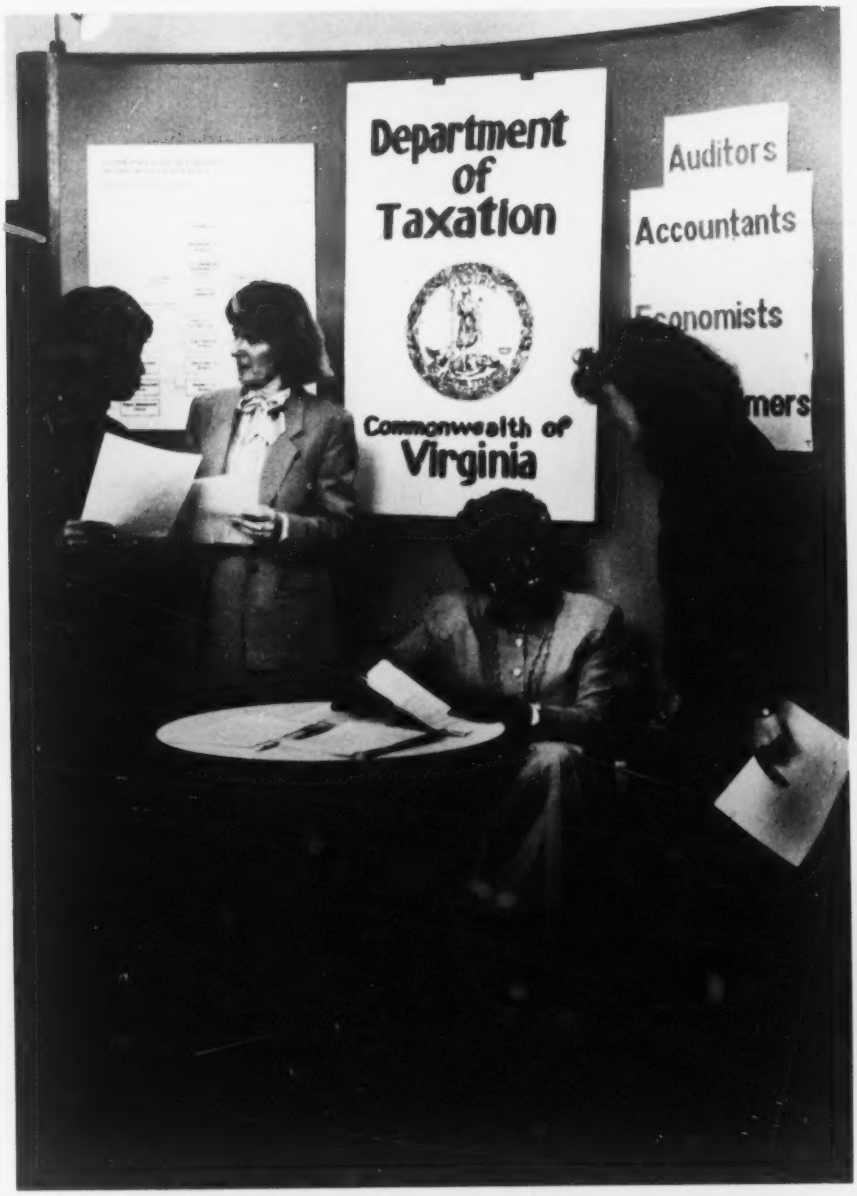
Now in its second year, the Self Audit program has proved an effective means of collecting taxes, while encouraging voluntary compliance among businesses. Staff from the district offices contacts individual businesses to inform them of use tax requirements and asks them to complete a questionnaire which is a self audit of their potential tax labilities. If, by completing the questionnaire, a business finds it has unreported tax liabilities, it is asked to pay the amount of tax due. So far, exterminators, travel agencies, dry cleaners and real estate brokers have participated in the program, resulting in $115,901.71 collected for the fiscal year.



Through a cooperative program with the Virginia Lottery, the Department of Taxation has reduced the number of business tax accounts that are delinquent in filing and paying their taxes. All businesses requesting registration as lottery dealers must be received by the Tax Department's Collections Section. In order for a business to sell lottery tickets, the taxpayer's account with the department must be current. If the account is delinquent, their lottery registration is denied. In Fiscal Year 1989, $231,862.31 in delinquent taxes were collected from dealers attempting to clear their accounts.

Another cooperative agreement with the Alcoholic Beverage Control Board (ABC) also encourages voluntary tax compliance by expanding the department's ability to restrict business operations of delinquent taxpayers. Effective July 1, 1989, the Department of Taxation has the authority to share information with ABC about delinquent tax accounts. If a business having an ABC license is found to be delinquent in paying state taxes, the ABC may revoke the taxpayer's liquor license.

The Border Vendor Registration program, implemented last fiscal year, continues to encourage businesses in border states to collect Virginia taxes. Bristol and Valley District Office personnel worked with West Virginia tax officials to get vendors on the border to register and to collect the use tax of both states. Meetings have been held in both Virginia districts inviting vendors from both states to attend. Approximately 66 West Virginia businesses have registered to collect Virginia use tax since this program started. To further enhance compliance efforts in this area, the southeastern states have signed an agreement to share audit information, which will permit the states to bill customers for the use tax due on items purchased outside their borders.



As part of the department's recruitment program, Betty Waltman, Supervisor of Employment and Employee Services, and EEO Coordinator Dena Hembrick visit Virginia colleges and universities to discuss agency employment opportunities.

Developing Human Resources

By adding resources to the Employee Relations Office, the department has expanded and improved the quality of training and services offered to employees, and strengthened the Equal Employment Opportunity (EEO) and Affirmative Action (AA) program.

During Fiscal Year 1989, the Department of Taxation adopted an aggressive EEO/AA plan to ensure that employees throughout the agency are aware of current EEO laws and policies. As part of this plan, the department conducted a comprehensive training program on all facets of EEO laws for employees with supervisory responsibilities. With the employment of a full-time EEO Coordinator, the agency was also able to develop a targeted recruitment program for the district offices. The EEO Advisory Committee sponsored the first EEO week for employees to increase their awareness of equal employment opportunity and affirmative action.

Benefits Coordinator Geneva Mitchell weighs Janice Blackwell's progress during the department's S.T.R.I.P. competition, a new team concept in weight reduction.

In the area of training and benefits, the department took several steps to ensure the continued development and retention of a quality workforce. The Employee Relations Office conducted a major training and development needs assessment which resulted in the creation of a long term training plan for the agency. The staff also designed the agency's first Career Counseling Manual for supervisors to assist their employees with career development. The department extended employee benefits by joining the Common-Health Too program, offering employees medical screenings, fitness activities and information on health care.

Planning for the 90's

The Department of Taxation continues to experience growth and demand for connection and access to the STARS database system to enhance statewide accounts receivable, collection and debt set-off functions. In response to this demand, the staff is constantly working with localities and state agencies to increase services and provide technical assistance to impro e revenue administration. During the fiscal year, the agency assisted the Department of Accounts with the development of a vendor set-off program, and provided the Lottery Department with assistance in their on-site inspections of potential lottery dealers.

In cooperation with the Virginia Employment Commission and the State Corporation Commission, the department developed a "one-stop" registration guide to simplify the registration process for new businesses. The department is also actively involved in the Agency Advisory Committee for the Council on Information Management, which is currently addressing statewide technological planning, telecommunications, and information management standards.

On the national level the department is monitoring several technological developments. Among the issues the department will be addressing for the 90's are laser disk storage and the electronic imaging of tax returns, both currently being studied by the Internal Revenue Service. In conjunction with the Federation of Tax Administrators, the staff is investigating the electronic transfer of funds which is used in private industry and other states for bill and business tax payments. To stay abreast of these developments, the Tax Commissioner serves as a member of the IRS Commissioner's Advisory Group, and the IRS sponsored Alert Committee—a group of tax practitioners in the Richmond area committed to improving communication on federal and state tax related issues.

The decade of the 90's will mean change for the Commonwealth's agencies as they strive to meet the needs of a growing population, and a business environment dependant upon increasingly complex technology. To effectively meet the needs of the next biennium, the agency's Management Team participated in a two-day strategic planning session at the University of Virginia Institute of Government with Dr. Robert de Vourney. During this session, management examined the environment in which government will operate in the 1990's, and set long-term priorities for the department. The 1990-92 budget addenda is based upon the team's findings, and has laid the foundation for developing a strategic business plan to carry the agency into the next decade.

Information entered on the Department of Taxation's STARS system is processed through the Data Center (shown here) at the Department of Information Technology. DIT handles an average of 200,000 on-line STARS transactions daily from the department. Over 100 other agencies also store their data on DIT's mainframe computers, accounting for approximately 3.5 million transactions a day.

Revenue Collections and Department Expenditures 21

Individual Income Taxes

1.1 Statewide Individual Income Taxes—Taxable Years, 1978-1987. Figure 1 **23**

1.2 Virginia Adjusted Gross Income, Total Exemptions, Total Deductions, Total Taxable Income, Total Tax, and Effective Tax Rate, by Virginia Adjusted Gross Income Classes—Taxable Year 1987. **24**

1.3 Number and Type of Returns, by Virginia Adjusted Gross Income Classes—Taxable Year 1987. Figure 2 **25**

1.4 Number of Returns, Number and Type of Exemptions, by Virginia Adjusted Gross Income Classes—Taxable Year 1987. Figure 3 **26**

1.5 Set-Off Debt Claims and Dollar Amounts—Taxable Years 1982-1987. **27**

1.6 Refund Match Totals—Taxable Years 1983-1987. **28**

1.7 Refund Check-Offs—Taxable Year 1987. Figure 4 **29**

1.8 Total Virginia Adjusted Gross Income, Total Exemptions, Total Deductions, Number of Returns, by Locality—Taxable Year 1987. **30**

1.9 Total Net Taxable Income, Total Amount Taxed at Each Rate, Total Income Tax Paid, Income Tax Paid at Each Tax Rate, by Locality—Taxable Year 1987. **34**

Corporate Income Tax

2.1 Corporation Income Tax, Total Tax Assessed—Fiscal Years 1980-1989. Figure 5 **36**

2.2 Number of Corporate Returns, Taxable Income, and Tax Assessed—Fiscal Year 1989. Figure 6 **37**

2.3 Number of Corporate Tax Returns, Taxable Income, and Tax Assessed—Fiscal Years 1980-1989. **38**

Retail Sales and Use Tax

3.1 State and Local Retail Sales and Use Tax—Fiscal Years 1980-1989. Figure 7 **39**

3.2 Annual Sales by Business Classification Made During the Fiscal Year Ending June 30, 1988, as reflected by Deposits of Sales Tax Revenues Made August 1, 1987 and Ending July 31, 1989. **40**

3.3 Sales Tax Distribution—Fiscal Year 1989. **42**

Other State Taxes

4.1 Aircraft Sales and Use Tax—Fiscal Years 1980-1989. Figure 8 **45**

4.2 Inheritance Taxes, Gift Taxes, Estate Taxes—Fiscal Years 1980-1989. Figure 9 **46**

4.3 State Recordation Taxes—Fiscal Years 1980-1989. Figure 10 **47**

4.4 Malt Beverage and Tobacco Products Excise Taxes—Fiscal Years 1980-1989. Figure 11 **48**

4.5 Miscellaneous Excise Taxes—Fiscal Years 1980-1989. Figure 12 **49**

4.6 Statement Showing Assessment for the Tax Year Beginning January 1, 1988, of the Net Taxable Capital of the Banks and Trust Companies. **50**

4.7 Franchise Tax on Net Capital of Banks and Trust Companies—Fiscal Years 1980-1989. Figure 13 **51**

Property Taxes

5.1 Assessed Values—Tax Years 1979-1988. **52**

5.2 Levies Assessed—Tax Years 1979-1988. **52**

5.3 Average Nominal Tax Rates—Tax Years 1979-1988. **52**

5.4 Real Estate—Area, Fair Market Values, Taxable Values and Local Levies on Land Books, by Locality—Tax Year 1988. **53**

5.5 Tangible Personal Property, Machinery and Tools, and Merchants' Capital—Local Values Assessed on Property Books, Public Service Corporations, Assessed Values and Local Levies, by Locality—Tax Year 1988. **56**

Revenue and Expenditures

Department Net Collections by Tax Subject
Fiscal Years 1988 and 1989

General Fund Revenues	FY 1989	FY 1988	Percent Change
Bank franchise (state's share)	$4,877,763	$4,301,889	+ 13.4
Beer and beverage*	—	38,607,731	-100.0
Corporate income	349,919,170	336,131,248	+ 4.1
Individual income	3,106,915,599	2,696,421,468	+ 15.2
Inheritance, gift and estate	44,678,516	43,205,571	+ 3.4
Recordation, deeds, wills, etc.	101,179,783	95,459,183	+ 6.0
State sales and use	1,292,897,694	1,192,100,607	+ 8.5
Tobacco products	16,534,688	17,013,486	- 2.8
Watercraft sales	3,457,837	3,631,368	- 4.8
Total Department Collections	**$4,920,461,050**	**$4,426,872,551**	**+ 11.2**
Special Fund Revenues			
Aircraft sales and use	$1,602,528	$1,204,612	+ 33.0
Egg promotion	180,497	187,694	- 3.8
Forest products	1,387,717	1,419,417	- 2.2
Peanut excise	288,969	220,120	+ 31.3
Soybeans	127,732	96,422	+ 32.5
Transportation Sales Tax (TST)	216,667,844	200,386,433	+ 8.1
Total Department Collections	**$ 220,255,287**	**$ 203,514,698**	**+ 8.2**
Aggregate (All Funds)	**$5,140,716,337**	**$4,630,387,249**	**+ 11.0**

Note: Not included in this table are: (1) the soft drink excise tax—$139,527; (2) the litter tax—$570,403; (3) the sales tax on fuel in the Northern Virginia transportation district—$10,223,845; and (4) the sales tax on fuel in the Potomac-Rappahannock transportation district—$3,708,803; and the sales tax on fuel in the Loudoun County Transportation district—$400,669.

**The Department of Taxation no longer collects the beer and beverage excise tax.*

*Department of Taxation Expenditures**
Fiscal Year Ended June 30, 1989

Budget Programs	Expenditure
Revenue Administration Services	$26,925,474
Research Services	691,553
Tax Value Assistance to Localities	953,746
Administrative and Support Services	11,459,755
Total	**$40,030,528**
Cost per $100 of collections	**$.78**

**The department is custodian of the funds appropriated to the State Land Evaluation Advisory Council. The council expenditure for the fiscal year was $49,706 and is not reported here as cost of operating the department. The committee is composed of the State Tax Commissioner, the Dean of the College of Agriculture of VPI and SU, the Commissioner of Agriculture and Consumer Services and the Director of the Department of Conservation and Historic Resources. The department also distributes to certain localities payments (in lieu of tax) made by the Tennessee Valley Authority. This payment totaled $576,739 in FY 1988-89.*

Revenue Collections

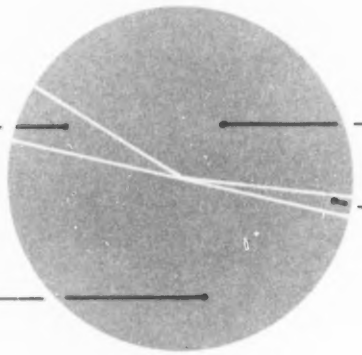
Total Revenue Collections by the Commonwealth of Virginia
Fiscal Year 1988-1989
$11,394,342,662

Total Special Fund Revenue
$5,883,972,964

General Fund Revenue from Other Sources
$589,908,648 (5.2%)
(e.g. Public Service Corporation Taxes, A.B.C. State Tax and Profits, Federal Revenue Sharing)

Special Fund Revenue from Other Sources
$5,663,717,677 (49.7%)
(e.g. Motor Vehicle Fuel Tax, Highway Tolls, Grants from Federal Government)

Total Revenue from Other Sources
$6,253,626,325



Total General Fund Revenue
$5,510,369,698

General Fund Revenue Collected by Department of Taxation
$4,920,461,050 (43.2%)

Special Fund Revenue Collected by Department of Taxation
$220,255,287 (1.9%)

Total Revenue Collected by Department of Taxation
$5,140,716,337

Department of Taxation Revenue Collections

Fiscal Year 1988-1989
$5,140,716,337

Other
(7.6%) $390,983,874

Recordation, Deeds, Wills, etc.
(1.9%) $101,179,783

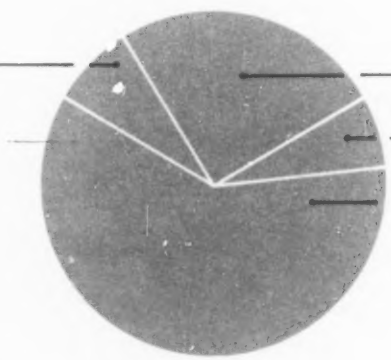
Inheritance and Gift
(0.9%) $44,678,516

Tobacco Products
(0.3%) $16,534,688

Bank Franchise
(0.1%) $4,877,763

Watercraft Sales
(0.1%) $3,457,837

Miscellaneous Special Fund Revenues
(Aircraft Sales and Use, Egg Promotion, Forest Products, Peanut Excise, Soybeans, Transportation Sales Tax)
(4.3%) $220,255,287



State Sales and Use
(25.2%) $1,292,897,694

Corporation Income
(6.8%) $349,919,170

Individual Income
(60.4%) $3,106,915,599

Table 1.1

Statewide Individual Income Taxes
Taxable Years 1978-1987

Taxable Years	Amount
1978	$865,161,389
1979	1,001,195,652
1980	1,154,926,356
1981	1,311,330,187
1982	1,428,398,489
1983	1,587,431,813
1984	1,770,016,143
1985	1,943,979,035
1986	2,193,945,401
1987	2,582,083,980

Figure 1

Individual Income Taxes
Collections in Millions — Taxable Years 1978-1987

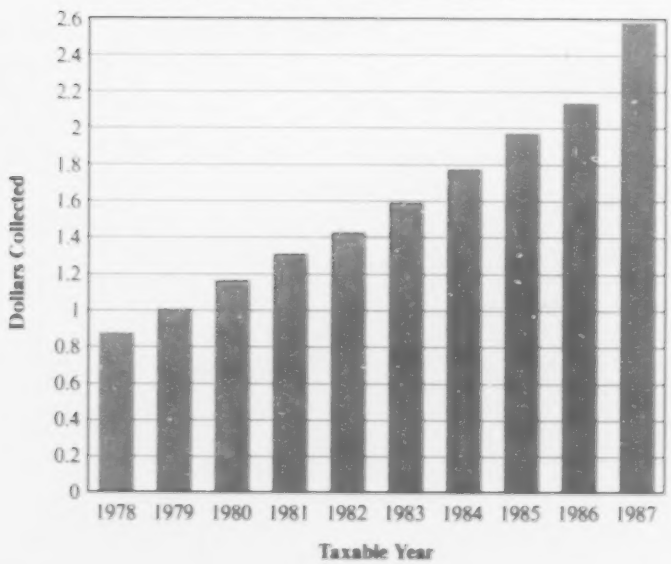


Table 1.2

Virginia Adjusted Gross Income, Total Exemptions, Total Deductions, Effective Tax Rate, Total Taxable Income, and Total Tax, by Virginia Adjusted Gross Income Classes—Taxable Year 1987

Adjusted Gross Income Classes	Total Adjusted Gross Income	Total Exemptions Claimed	Itemized Deductions Claimed	Standard Deductions Claimed	Total Deductions Claimed	Effective Tax Rate on Adjusted Gross Income	Total Taxable Income	Total Tax
$0- $999	$26,327,411	$46,999,115	$77,743,940	$111,438,947	$189,185,887	0.10%	$1,389,704	$26,564
1,000- 1,999	110,035,982	56,440,540	4,031,189	106,643,324	110,674,513	0.07%	3,768,052	74,081
2,000- 2,999	193,659,618	62,595,008	5,109,636	113,762,740	118,872,376	0.06%	5,931,735	117,295
3,000- 3,999	267,668,447	65,450,757	6,775,515	111,770,843	118,546,358	0.05%	7,253,774	145,327
4,000- 4,999	327,981,922	67,441,342	9,874,212	106,550,968	116,425,180	0.11%	18,128,917	375,629
5,000- 5,999	403,728,627	75,144,805	18,857,252	122,980,908	141,838,160	0.88%	172,711,612	3,536,547
6,000- 6,999	464,235,063	77,488,624	22,612,017	118,253,540	140,865,557	1.04%	218,568,587	4,837,155
7,000- 7,999	536,629,747	82,226,068	26,036,225	117,835,769	143,871,994	1.19%	264,443,335	6,359,288
8,000- 8,999	606,190,484	85,525,639	34,303,112	121,606,657	155,909,769	1.60%	366,756,437	9,687,191
9,000- 9,999	673,384,457	86,819,136	38,039,621	120,420,247	158,459,868	1.85%	428,272,183	12,485,834
10,000-10,999	722,044,084	85,864,945	42,261,788	115,887,314	158,149,102	2.08%	477,151,481	14,996,409
11,000-11,999	770,819,200	85,148,425	45,478,493	111,599,719	157,078,212	2.27%	525,860,075	17,477,160
12,000-12,999	820,336,604	85,825,572	50,269,864	108,343,320	158,613,184	2.42%	573,147,161	19,876,858
13,000-13,999	844,318,096	83,061,678	53,947,650	101,293,641	155,241,291	2.56%	602,289,636	21,614,998
14,000-14,999	876,518,541	81,293,477	57,706,417	95,980,552	153,686,969	2.67%	635,577,623	23,424,996
15,000-19,999	4,649,913,738	375,056,677	393,354,608	396,556,889	789,911,497	2.95%	3,497,959,857	137,234,115
20,000-24,999	4,869,844,872	332,503,912	457,594,007	272,600,457	730,194,464	3.28%	3,776,455,502	159,543,632
25,000-29,999	5,064,598,680	310,781,634	564,577,980	182,633,378	747,211,358	3.45%	3,972,982,207	174,707,358
30,000-34,999	5,071,842,906	283,083,243	639,293,275	116,688,906	755,982,181	3.56%	3,998,378,561	180,546,400
35,000-39,999	4,919,476,366	251,141,750	672,998,769	71,005,212	744,003,981	3.65%	3,889,773,566	179,348,336
40,000-44,999	4,498,262,604	211,842,677	658,444,497	39,576,316	698,020,813	3.71%	3,556,751,737	166,860,991
45,000-49,999	4,045,318,756	176,027,702	620,040,670	21,415,428	641,456,098	3.77%	3,199,852,971	152,660,987
50,000-74,999	13,674,174,656	486,255,167	2,178,902,748	26,581,194	2,205,483,942	3.95%	10,904,707,680	540,338,041
75,000-99,999	5,788,602,284	148,898,439	914,968,368	2,867,134	917,835,502	4.22%	4,701,585,066	244,137,166
100,000 and over	10,712,918,086	119,956,092	1,346,206,414	1,610,929	1,347,817,343	4.78%	9,246,851,403	511,671,622
Totals	**$70,938,831,231**	**$3,822,872,424**	**$8,939,428,267**	**$2,815,904,332**	**$11,755,332,599**	**3.64%**	**$55,046,548,862**	**$2,582,083,980**

Table 1.3

Number and Type of Returns, by Virginia Adjusted Gross Income Classes
Taxable Year 1987

Adjusted Gross Income Classes	Individual Returns	Joint Returns Married	Separate Returns Married	Combined Returns Married	Total Returns
$0- $999	56,312	11,008	9,276	5,111	81,707
1,000- 1,999	63,592	3,745	5,119	360	72,816
2,000- 2,999	66,520	4,755	5,703	540	77,518
3,000- 3,999	64,426	5,615	5,862	719	76,622
4,000- 4,999	59,860	6,588	5,428	1,039	72,915
5,000- 5,999	58,801	7,845	5,237	1,535	73,418
6,000- 6,999	55,415	8,830	5,252	1,977	71,474
7,000- 7,999	53,479	10,281	5,008	2,772	71,540
8,000- 8,999	52,094	10,007	4,838	4,402	71,341
9,000- 9,999	50,738	10,151	4,706	5,312	70,907
10,000-10,999	48,427	10,067	4,567	5,729	68,790
11,000-11,999	46,213	9,969	4,460	6,389	67,031
12,000-12,999	44,320	10,198	4,242	6,894	65,654
13,000-13,999	41,321	9,890	4,116	7,239	62,566
14,000-14,999	39,197	9,492	3,898	7,870	60,457
15,000-19,999	160,352	45,175	15,325	46,304	267,156
20,000-24,999	110,303	39,301	9,912	57,692	217,208
25,000-29,999	73,690	36,132	6,580	68,167	184,569
30,000-34,999	48,019	32,174	4,105	72,133	156,431
35,000-39,999	31,414	27,020	2,586	70,471	131,491
40,000-44,999	19,777	21,401	1,621	63,263	106,062
45,000-49,999	12,631	17,273	977	54,441	85,322
50,000-74,999	23,165	47,616	1,984	154,936	227,701
75,000-99,999	4,847	15,370	506	47,298	68,021
100,000 and over	5,206	12,687	622	35,475	53,990
Totals	**1,290,119**	**422,590**	**121,930**	**728,068**	**2,562,707**

Figure 2

Number and Type of Returns
Taxable Year 1987

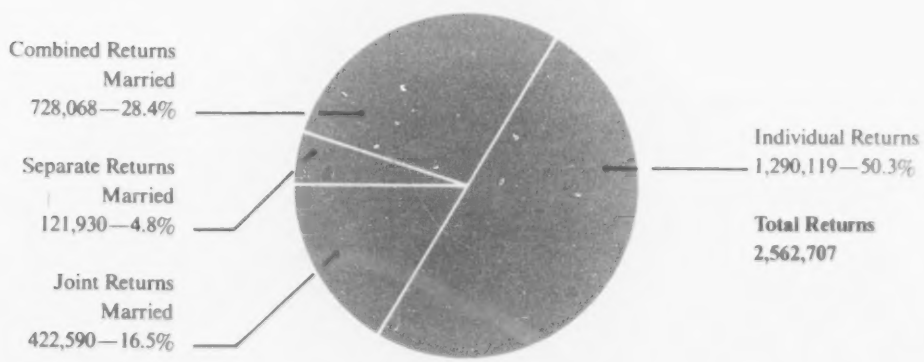


Table 1.4

Number of Returns, Number and Type of Exemptions, by Virginia Adjusted Gross Income Classes—Taxable Year 1987

Adjusted Gross Income Classes	Total Number of Returns	Number and Type of Total Exemptions				
		Personal ($700)	Dependent ($700)	Age ($700)	Blindness ($700)	Total Number of Exemptions
$0- $999	81,707	98,907	24,001	9,368	171	132,447
1,000- 1,999	72,816	77,411	9,782	2,734	56	89,983
2,000- 2,999	77,518	83,284	12,338	3,562	65	99,249
3,000- 3,999	76,622	83,324	14,359	4,855	77	102,615
4,000- 4,999	72,915	80,911	17,082	6,603	139	104,735
5,000- 5,999	73,418	83,121	19,474	11,568	222	114,385
6,000- 6,999	71,474	82,592	22,732	11,905	231	117,460
7,000- 7,999	71,540	84,873	25,292	13,293	269	123,727
8,000- 8,999	71,341	85,986	26,582	14,579	292	127,439
9,000- 9,999	70,907	86,603	27,975	13,956	302	128,836
10,000-10,999	68,790	84,799	28,879	13,017	265	126,960
11,000-11,999	67,031	83,577	29,458	12,289	268	125,592
12,000-12,999	65,654	82,922	31,267	11,664	241	126,094
13,000-13,999	62,566	79,876	31,161	10,616	240	121,893
14,000-14,999	60,457	78,003	30,855	9,896	222	118,976
15,000-19,999	267,156	359,344	146,760	40,595	871	547,570
20,000-24,999	217,208	314,827	138,351	28,986	619	482,783
25,000-29,999	184,569	289,356	137,875	21,704	468	449,403
30,000-34,999	156,431	261,091	130,710	16,260	397	408,458
35,000-39,999	131,491	229,197	119,299	13,063	287	361,846
40,000-44,999	106,062	190,879	103,141	10,497	218	304,735
45,000-49,999	85,322	157,127	87,247	8,635	169	253,178
50,000-74,999	227,701	430,380	245,155	22,683	415	698,633
75,000-99,999	68,021	130,734	74,598	8,398	114	213,844
100,000 and over	53,990	102,213	59,022	11,034	135	172,404
Totals	**2,562,707**	**3,721,337**	**1,593,395**	**331,763**	**6,753**	**5,653,245**

Figure 3

Number and Type of Exemptions by Virginia Gross Income Classes—Taxable Year 1987

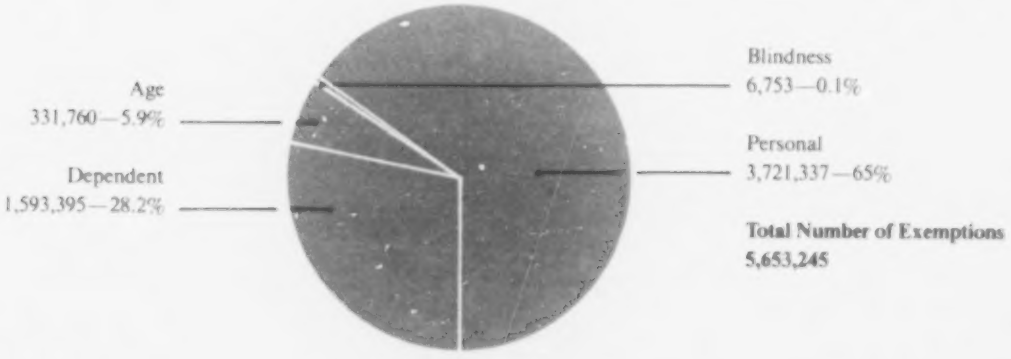


Table 1.5

Set-Off Debt, Number of Payments and Total Dollar Amounts Transferred to Agencies for Taxable Years 1982-1987

	Taxable Year 1982		Taxable Year 1983		Taxable Year 1984		Taxable Year 1985		Taxable Year 1986		Taxable Year 1987	
	Number of Payments	Dollar Amount	Number of Payments	Dollar Amount	Number of Payments	Dollar Amount	Number of Payments	Dollar Amount	Number of Payments	Dollar Amount	Number of Payments	Dollar Amount
State Agencies	14,827	$1,081,958.26	30,152	$2,230,545.18	27,404	$2,181,567.44	36,789	$3,008,711.05	50,411	$4,417,286.38	60,090	$4,451,198.37
Circuit Courts	—	—	20	1,582.14	969	59,177.27	2,028	134,450.54	3,304	237,346.08	3,510	244,334.01
District Courts	—	—	—	—	—	—	2,477	111,503.74	3,259	159,759.90	8,000	368,794.97
Counties	—	—	—	—	9,392	761,801.53	15,553	1,240,621.39	22,747	1,915,465.42	35,546	2,097,056.30
Cities	—	—	—	—	2,553	168,165.89	6,313	426,864.34	14,404	1,084,387.66	20,749	1,188,023.35
Towns	—	—	—	—	354	14,313.37	389	17,356.29	704	26,487.06	1,528	43,539.74
Totals	**14,827**	**$1,081,958.26**	**30,172**	**$2,232,127.32**	**40,672**	**$3,185,025.50**	**63,549**	**$4,939,507.35**	**94,829**	**$7,840,732.50**	**129,423**	**$8,392,946.74**

** Under separate authority, the Internal Revenue Service receives refund matches for prior year tax dues through this program. For taxable year 1987, the IRS matched 2,565 payments for a total of $195,711.47. These figures are not reflected in the above 1987 totals.*

Table 1.6

Refund Match Totals for Taxable Years 1983-1987

Refund Match is a program that matches an overpayment amount on a taxpayer's return to any outstanding account the taxpayer has with the agency. Through a match of data on the return, the computer system automatically reduces the overpayment amount by the amount of the outstanding bill.

Year	Total
1983	$2,501,996.46
1984	2,581,188.48
1985	2,851,320.28
1986	2,851,126.31
1987	3,951,381.73

Table 1.7

Refund Check-offs for Taxable Year 1987

	Refund Check-offs	Dollar Amount
Democrats	17,529*	$35,058.00
Republicans	14,155*	28,310.00
Nongame Wildlife Program	56,375	536,888.22

** Political Party refund check-offs are $2.00 per contribution. Contributions are voluntary and are limited to one per person (filing a separate return) or two check-offs (for a total of $4.00) for a married couple filing together. (Va. Code Section 24.1.1) Nongame wildlife contributions are also voluntary but are not limited to a dollar amount.*

Figure 4

Number of Refund Check-offs Taxable Year 1987

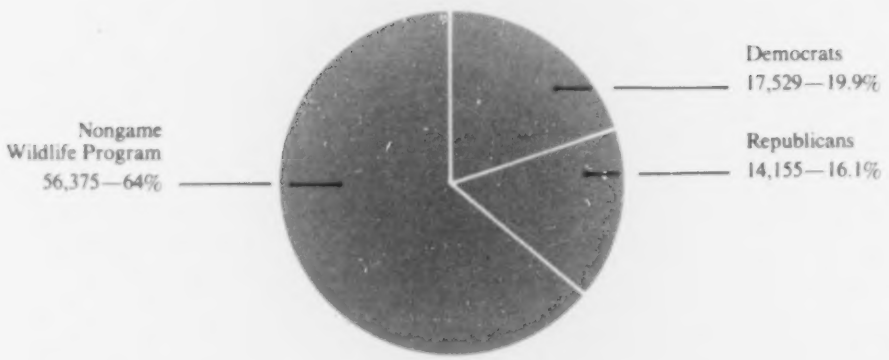


Table 1.8

Total Virginia Adjusted Gross Income, Total Exemptions, Total Deductions and Number of Returns, by Locality—Taxable Year 1987

Virginia Adjusted Gross Income

Counties	Total	$0-$4,999	$5,000-$9,999	$10,000-$14,999	$15,000-$19,999	$20,000-$24,999	$25,000-$29,999	$30,000-$39,999	$40,000-$49,999	$50,000-$74,999	$75,000-$99,999	$100,000 and over
Accomack	$242,780,416	$5,944,531	$18,748,286	$32,002,451	$25,115,261	$22,404,653	$23,741,633	$37,519,212	$24,519,349	$27,813,406	$8,025,026	$16,946,608
Albemarle	777,969,639	7,051,486	21,074,939	36,390,822	43,718,814	46,158,287	45,423,714	96,414,279	85,455,402	145,921,622	66,124,539	184,234,735
Alleghany	122,453,711	1,887,626	6,316,691	8,142,288	8,091,435	9,611,625	10,143,695	24,559,240	20,562,673	21,536,488	4,077,031	7,524,919
Amelia	72,080,254	1,269,898	4,355,092	6,245,778	7,386,516	7,363,690	7,397,733	12,731,380	8,955,700	10,235,111	2,189,407	3,949,949
Amherst	246,265,167	3,776,080	13,210,128	19,293,014	19,747,190	21,215,177	25,386,119	51,593,174	40,057,955	38,546,771	6,587,634	6,851,925
Appomattox	106,016,822	1,864,284	6,395,829	8,318,169	9,288,708	9,605,444	11,259,347	21,894,369	15,028,568	12,680,330	2,777,010	6,904,764
Arlington	2,974,802,973	19,389,677	63,569,409	108,562,575	159,241,972	190,025,321	196,971,346	372,446,679	317,277,839	609,927,942	350,650,954	586,739,259
Augusta	499,007,027	6,890,167	22,267,828	39,000,343	44,695,534	47,262,015	50,189,569	101,808,585	72,175,019	67,471,983	13,582,816	33,753,168
Bath	48,983,848	929,682	2,856,149	6,485,266	4,800,428	5,159,142	4,823,476	7,437,185	4,031,938	5,376,729	1,837,951	5,245,902
Bedford	448,845,284	5,672,264	18,108,064	28,443,954	33,614,871	36,659,161	41,709,157	83,534,223	64,887,598	73,106,040	21,878,346	41,231,606
Bland	42,522,742	842,958	2,354,441	3,736,458	4,353,456	5,452,121	5,296,274	9,031,012	5,291,697	3,034,840	624,885	2,504,600
Botetourt	257,067,751	3,644,196	10,686,419	15,702,662	17,963,358	18,571,355	20,710,595	48,980,151	41,032,392	47,898,670	14,115,600	17,762,353
Brunswick	101,542,975	2,292,891	9,397,443	11,335,306	11,536,485	11,547,733	10,560,713	16,330,526	9,846,125	8,941,434	1,975,888	7,778,431
Buchanan	218,849,952	3,827,922	12,156,632	16,748,992	18,457,838	18,540,390	17,584,706	47,721,985	31,550,631	21,842,763	4,879,117	25,538,976
Buckingham	78,050,747	1,764,683	6,501,192	8,886,654	10,583,885	9,096,732	7,037,262	13,581,997	8,187,470	7,802,061	1,604,497	3,004,314
Campbell	454,601,912	6,907,947	21,698,485	34,806,444	36,751,604	39,124,827	41,646,995	88,262,657	70,299,366	69,810,467	13,182,901	32,110,219
Caroline	170,111,101	3,037,521	10,175,215	15,102,725	16,325,516	15,735,778	15,695,305	32,051,823	23,591,405	23,055,393	5,363,910	9,976,510
Carroll	176,267,862	3,122,649	12,495,890	20,803,142	21,726,869	23,981,075	24,412,783	35,122,651	15,944,085	11,981,879	2,943,131	3,733,708
Charles City	66,586,025	1,253,196	4,066,377	5,450,815	6,589,696	6,162,630	5,565,812	10,503,437	7,978,140	11,169,932	1,751,823	6,094,167
Charlotte	77,322,748	1,625,755	6,502,488	10,657,763	9,911,451	8,236,996	7,789,282	14,380,674	7,140,073	5,976,763	1,407,350	3,694,153
Chesterfield	2,690,593,559	25,005,384	56,439,952	90,393,784	112,154,841	130,225,989	152,000,835	388,663,743	426,217,037	746,635,155	251,011,731	311,845,108
Clarke	125,943,219	1,322,444	5,156,362	7,456,542	9,064,903	9,056,616	9,047,394	19,022,675	16,017,517	21,060,575	6,601,782	22,136,409
Craig	35,087,638	449,905	1,766,685	3,272,254	3,879,250	4,061,660	4,491,982	7,451,667	4,124,441	3,775,386	727,362	1,087,046
Culpeper	261,459,719	3,527,068	10,943,254	18,442,300	20,412,609	21,525,921	21,550,132	44,264,564	36,976,266	44,074,105	12,692,679	27,050,821
Cumberland	55,177,128	1,442,716	4,719,253	6,448,500	6,686,013	6,254,221	5,399,313	8,572,104	6,396,528	5,441,759	1,839,762	1,976,959
Dickenson	107,723,706	1,932,571	6,559,503	7,598,452	9,202,420	9,733,885	9,560,477	22,102,676	17,796,527	12,589,702	1,853,432	8,794,061
Dinwiddie	176,468,014	3,121,565	10,551,983	15,956,741	16,452,266	15,707,639	16,897,638	33,311,535	25,371,972	26,492,334	5,182,830	7,421,511
Essex	79,128,709	1,524,327	5,016,393	7,719,937	8,543,155	7,221,753	7,863,179	13,003,349	8,138,494	10,199,420	3,206,499	6,692,203
Fairfax	13,595,430,391	99,268,570	213,458,930	313,096,453	461,357,145	539,743,946	587,888,395	1,236,587,976	1,306,222,644	3,440,996,608	2,221,228,585	3,175,581,139
Fauquier	738,358,756	5,361,387	17,083,622	25,836,087	31,365,888	33,914,294	33,708,615	80,398,979	83,727,303	159,373,265	60,754,729	206,834,587
Floyd	86,440,971	1,394,443	5,214,329	9,051,381	9,509,483	10,230,582	10,773,067	18,402,445	10,592,668	7,259,839	1,633,856	2,378,878
Fluvanna	101,344,401	1,476,955	5,167,533	8,015,980	8,419,274	8,011,829	9,990,004	20,007,124	14,404,486	14,710,416	2,966,009	8,174,791
Franklin	349,236,498	5,499,366	19,715,337	31,046,210	33,621,745	32,544,784	37,819,790	66,196,345	44,032,331	42,460,103	11,193,912	25,106,575
Frederick	448,292,842	6,057,240	17,767,820	29,100,154	34,445,493	35,979,436	41,696,928	82,034,234	66,483,540	71,581,337	15,329,777	47,816,883
Giles	144,172,717	2,373,198	7,592,049	11,392,871	13,854,017	19,092,832	15,499,934	26,038,024	21,376,652	15,333,989	3,793,243	7,825,908
Gloucester	282,133,597	4,179,805	11,507,833	16,940,282	18,934,710	22,587,477	27,449,084	54,134,370	40,698,106	50,725,764	12,182,486	22,793,680
Goochland	184,114,749	1,748,629	5,378,922	9,015,319	9,805,378	9,834,969	10,644,601	20,974,227	19,641,573	25,112,010	12,140,784	59,818,337
Grayson	106,345,169	2,422,927	9,245,691	14,332,756	14,195,436	14,345,374	14,115,722	16,520,099	7,134,999	5,585,513	2,082,600	6,364,052
Greene	89,826,760	1,213,352	3,746,761	6,786,203	9,341,416	7,677,868	8,657,326	20,935,901	13,883,425	12,463,589	1,960,143	3,160,776
Greensville	69,109,534	1,842,932	5,639,833	6,864,827	8,210,549	8,597,981	8,571,135	13,226,167	7,603,383	5,303,956	975,725	2,273,046
Halifax	205,938,787	3,782,835	14,258,055	23,731,106	24,738,099	21,341,151	24,392,532	42,209,591	23,444,091	16,189,724	3,616,133	8,235,470
Hanover	786,573,155	8,275,568	22,902,670	38,187,280	42,155,438	43,083,593	49,525,026	118,023,436	128,466,959	194,336,149	52,443,663	89,173,373
Henrico	2,629,060,225	24,103,237	72,368,899	123,150,583	164,967,774	174,597,384	186,044,809	372,967,783	354,635,537	553,467,281	179,998,200	422,758,738
Henry	574,152,669	10,340,598	32,308,932	62,780,356	61,400,053	55,434,617	61,910,788	110,153,269	66,429,749	63,453,091	11,664,003	38,277,213
Highland	19,745,737	239,534	1,361,909	2,484,485	2,111,971	2,559,287	2,133,976	3,122,644	2,262,575	1,707,735	434,811	1,326,810
Isle of Wight	259,902,435	3,692,390	10,566,913	16,961,812	20,265,090	21,171,298	24,253,189	49,029,492	42,739,741	47,470,389	8,958,949	14,793,172
James City	403,740,203	5,198,428	13,600,616	20,434,327	21,750,037	23,643,009	24,715,135	49,039,336	47,226,987	88,290,615	40,572,792	69,268,921
King George	128,720,460	1,686,802	4,964,937	7,054,299	9,506,420	9,795,100	10,240,892	20,490,184	18,995,480	26,558,798	10,625,379	8,802,169
King & Queen	53,136,762	933,226	3,837,268	5,294,608	4,645,195	5,122,927	5,355,312	8,921,216	6,647,229	8,082,528	1,416,540	2,880,713
King William	106,987,313	1,712,984	4,866,093	7,504,362	7,715,461	6,494,422	8,313,707	18,350,723	16,460,131	23,950,827	4,931,884	7,186,719
Lancaster	119,645,231	1,795,261	6,186,655	7,821,156	8,662,228	8,614,677	9,365,530	15,520,464	12,429,323	15,983,117	8,710,904	24,555,916
Lee	129,849,542	2,583,542	10,192,208	13,495,320	13,208,833	13,599,384	12,903,555	23,770,120	15,476,817	13,847,239	2,938,237	7,924,287
Loudoun	1,307,325,902	9,822,278	23,843,810	38,842,416	51,371,504	56,195,859	61,426,014	139,589,246	167,950,888	366,746,917	140,821,469	250,715,501
Louisa	166,073,378	2,909,149	10,246,733	15,068,075	14,669,839	15,345,684	16,216,994	31,281,941	20,577,088	24,498,445	5,438,576	9,820,854
Lunenburg	76,488,179	1,576,930	6,713,108	9,869,775	8,549,064	9,108,434	7,655,762	13,335,231	7,374,311	8,203,433	1,707,798	2,394,333
Madison	94,868,677	1,224,969	5,163,841	8,578,231	8,737,655	9,044,060	8,609,477	16,591,661	11,580,907	12,419,585	4,755,433	8,162,858
Mathews	85,433,560	1,007,320	3,834,683	5,878,230	5,838,704	7,383,971	7,880,721	14,656,589	10,429,122	13,310,804	3,814,379	11,399,037
Mecklenburg	236,135,403	4,647,820	18,284,589	24,686,553	27,825,930	22,903,701	23,894,099	39,253,570	23,613,513	21,588,710	7,158,300	22,278,618
Middlesex	81,277,401	1,265,688	4,458,369	5,937,136	6,714,583	7,348,970	6,925,996	12,142,412	10,341,101	12,387,571	3,801,140	9,954,435
Montgomery	577,204,731	11,957,551	30,756,262	42,019,965	47,755,717	50,980,698	48,534,151	93,369,311	72,476,176	98,495,905	36,476,186	44,382,809
Nelson	104,869,807	1,814,543	6,000,188	9,789,537	10,539,585	10,055,717	9,362,827	17,018,170	11,554,585	12,013,636	2,511,909	14,209,110
New Kent	117,526,773	1,308,732	3,565,716	6,565,430	6,625,544	6,921,923	8,633,831	19,584,339	20,338,242	30,827,866	6,644,331	6,510,819
Northampton	90,496,193	2,412,813	8,374,026	12,649,036	9,810,189	9,125,928	7,878,386	11,043,223	8,230,805	8,675,791	3,649,345	8,646,651
Northumberland	92,844,163	1,699,181	5,833,715	7,525,644	8,227,584	8,492,702	8,454,274	13,796,340	9,198,808	11,385,010	6,279,137	11,951,768
Nottoway	109,139,294	2,281,695	8,188,831	10,969,687	10,757,479	9,615,587	10,075,507	18,586,008	12,865,620	13,565,236	3,752,024	8,481,620
Orange	215,554,638	2,941,319	10,696,123	16,440,060	17,613,809	18,129,124	18,066,817	37,279,716	28,143,002	32,716,552	11,684,993	21,843,123
Page	171,451,686	3,182,849	11,569,818	18,383,088	17,037,210	18,820,529	19,328,355	33,218,281	19,155,177	17,248,324	5,013,724	8,494,331
Patrick	134,390,981	2,031,218	7,638,580	16,106,640	15,729,588	15,091,443	15,778,728	30,814,405	13,699,046	10,122,375	2,459,180	4,919,778
Pittsylvania	466,610,407	7,844,406	28,523,971	47,995,474	48,407,636	46,424,552	50,035,371	94,946,571	67,115,772	52,456,832	9,409,123	13,450,699
Powhatan	143,521,142	1,656,093	4,788,657	7,792,257	8,958,020	10,200,418	10,052,798	24,077,686	23,228,198	29,332,804	7,991,070	15,443,141
Prince Edward	107,030,511	2,481,453	8,674,231	11,270,720	11,546,013	10,652,789	10,246,272	16,478,286	10,848,367	14,061,242	3,625,340	7,145,798
Prince George	209,071,884	3,345,132	8,633,151	13,182,650	13,890,378	14,507,578	15,573,130	36,290,262	32,802,319	46,456,412	11,843,221	12,547,651
Prince William	2,468,553,589	27,311,755	56,379,373	85,684,885	117,355,879	125,540,510	137,743,448	321,996,475	363,653,821	761,890,068	264,157,079	206,840,296
Pulaski	287,871,909	5,374,549	16,250,660	23,892,441	26,326,062	30,785,888	31,082,523	59,982,582	41,839,833	35,514,750	6,633,143	10,189,478
Rappahannock	77,147,991	895,106	2,824,113	4,342,037	5,039,825	5,195,683	5,213,393	10,983,319	8,225,406	10,919,638	4,041,528	19,467,943

Table 1.8, continued

Total Virginia Adjusted Gross Income, Total Exemptions, Total Deductions and Number of Returns, by Locality—Taxable Year 1987

Virginia Adjusted Gross Income

Counties	Total	$0-$4,999	$5,000-$9,999	$10,000-$14,999	$15,000-$19,999	$20,000-$24,999	$25,000-$29,999	$30,000-$39,999	$40,000-$49,999	$50,000-$74,999	$75,000-$99,999	$100,000 and over
Richmond	$71,932,000	$1,443,803	$4,599,480	$6,988,423	$7,021,106	$5,656,461	$5,998,521	$12,254,148	$8,973,966	$9,522,405	$2,863,419	$6,610,268
Roanoke	985,141,780	11,853,860	32,061,334	48,663,108	53,322,781	60,463,842	70,470,533	157,848,989	144,129,848	202,247,895	64,732,533	139,347,057
Rockbridge	148,355,323	2,623,188	8,869,926	13,927,489	16,674,265	16,276,594	16,408,074	27,301,306	16,260,246	16,334,954	3,201,987	10,477,294
Rockingham	543,589,435	7,168,046	25,666,688	48,965,870	50,103,313	51,873,964	57,988,569	107,966,849	69,460,219	64,447,175	19,738,110	40,210,632
Russell	193,487,798	3,740,446	12,770,421	15,353,043	18,353,788	18,230,559	16,308,653	40,522,744	29,631,535	24,639,134	5,266,985	8,670,490
Scott	154,630,504	2,712,070	10,035,911	13,281,952	15,549,696	17,900,501	17,467,432	33,719,773	19,574,924	18,156,260	2,521,313	3,710,672
Shenandoah	282,218,043	4,387,320	15,305,940	26,531,891	27,921,279	29,776,927	31,166,350	53,090,447	32,872,339	30,028,953	9,330,090	21,806,507
Smyth	238,525,657	4,051,067	15,633,570	23,037,157	28,039,404	30,115,226	28,868,772	42,804,225	25,255,734	17,923,542	6,268,497	16,528,463
Southampton	141,025,374	2,513,408	8,188,934	10,516,375	11,648,191	11,774,638	11,931,776	25,458,025	20,739,911	23,403,457	3,980,957	10,869,702
Spotsylvania	555,254,188	6,730,343	17,238,232	27,167,088	33,510,923	38,343,188	43,402,217	98,035,761	96,774,107	128,745,575	30,581,497	34,725,257
Stafford	611,916,632	6,985,051	16,697,987	24,678,879	33,244,053	33,803,699	38,565,174	89,695,233	98,060,671	170,042,889	45,785,945	54,357,051
Surry	53,101,384	1,195,340	3,446,509	4,566,679	5,204,700	4,640,886	5,432,584	11,278,986	7,320,015	6,781,190	1,614,372	1,620,123
Sussex	82,293,323	2,073,761	6,186,065	8,025,465	9,146,169	8,822,837	8,633,822	13,356,777	8,397,067	8,961,245	1,972,022	6,718,093
Tazewell	357,710,521	5,062,413	19,203,054	27,312,131	29,614,887	32,213,099	29,954,737	65,138,911	46,597,803	44,396,342	11,985,169	46,231,975
Warren	245,421,043	3,592,946	11,444,193	17,344,107	23,478,532	22,511,938	23,687,923	48,547,359	34,373,887	33,044,151	8,809,950	18,586,057
Washington	363,702,415	5,919,984	23,050,973	30,918,186	36,640,527	37,680,128	36,608,796	60,073,514	41,230,852	44,755,922	12,204,109	34,619,424
Westmoreland	129,081,334	2,804,244	9,512,170	12,169,588	12,812,001	12,028,333	11,259,245	21,315,465	15,501,658	17,549,695	4,966,950	9,161,985
Wise	317,247,386	4,849,646	16,307,106	21,278,152	24,019,717	25,200,772	26,710,537	61,661,546	47,219,171	45,814,764	11,399,194	32,786,781
Wythe	194,182,290	4,168,171	13,518,475	19,937,000	20,844,035	21,324,252	21,651,482	36,044,901	22,961,085	17,673,339	4,912,550	11,147,000
York	432,673,460	6,712,045	15,197,090	20,279,405	22,352,196	22,312,181	24,657,257	59,872,876	60,598,654	115,793,279	37,695,019	47,203,458
Total Counties	**$45,848,347,641**	**$509,994,303**	**$1,469,280,883**	**2,268,104,303**	**$2,708,812,837**	**$2,902,541,830**	**$3,091,966,846**	**$6,321,655,160**	**$5,627,844,735**	**$9,683,743,014**	**$4,324,748,333**	**$6,948,535,477**

Virginia Adjusted Gross Income

Cities	Total	$0-$4,999	$5,000-$9,999	$10,000-$14,999	$15,000-$19,999	$20,000-$24,999	$25,000-$29,999	$30,000-$39,999	$40,000-$49,999	$50,000-$74,999	$75,000-$99,999	$100,000 and over
Alexandria	$2,323,290,076	$17,216,386	$57,563,321	$95,482,772	$136,896,774	$164,417,986	$167,831,549	$306,317,206	$242,708,387	$418,209,139	$244,640,162	$472,006,394
Bedford	42,600,525	956,221	3,061,677	4,530,286	4,523,158	3,940,993	3,757,008	7,670,577	4,437,293	6,827,471	1,414,380	1,481,461
Bristol	240,228,376	5,875,094	21,870,129	27,837,802	30,678,146	25,648,736	20,219,014	38,034,575	24,950,828	22,622,252	6,168,010	16,323,790
Buena Vista	48,688,110	1,114,283	3,473,942	4,133,578	5,848,626	5,878,286	5,615,467	10,663,631	6,306,315	4,325,978	1,091,092	236,912
Charlottesville	442,600,739	7,720,849	24,790,729	38,667,109	37,597,294	33,571,424	32,362,991	54,037,777	42,126,999	63,124,046	25,315,441	83,286,080
Chesapeake	1,500,456,814	20,977,403	58,839,787	88,742,509	104,252,436	111,006,963	124,674,002	264,027,397	243,788,210	322,905,747	68,324,910	92,917,450
Clifton Forge	42,211,714	950,254	2,619,123	3,417,762	3,147,133	3,238,747	3,602,726	7,375,532	4,932,892	5,913,211	1,714,817	5,299,517
Colonial Heights	204,534,299	2,637,942	7,395,297	12,171,957	14,169,044	14,159,648	14,707,316	35,676,361	31,006,205	46,410,469	13,185,192	13,014,868
Covington	60,709,659	1,222,310	4,389,076	5,855,434	5,233,884	5,429,955	6,722,193	13,792,740	9,222,695	6,042,904	1,407,176	1,391,292
Danville	492,292,401	9,823,295	33,296,004	49,032,262	51,428,679	41,555,497	41,059,830	81,267,942	59,191,612	58,742,549	16,365,869	50,528,862
Emporia	45,181,082	1,248,152	3,586,725	4,611,732	5,499,072	4,668,643	3,519,531	6,831,739	4,935,559	5,016,602	1,659,642	3,603,685
Fairfax	191,765,698	1,777,741	4,040,938	6,788,136	9,584,727	12,001,477	10,639,621	21,814,262	21,808,936	48,755,902	25,799,150	28,654,808
Falls Church	423,490,873	4,107,221	12,257,105	19,344,921	25,698,381	28,380,081	28,315,286	52,851,707	40,623,625	87,010,827	46,745,485	78,156,234
Franklin	67,811,787	1,312,105	3,940,143	4,330,939	4,632,002	4,697,648	4,356,152	8,949,054	8,848,508	12,599,317	4,056,011	10,089,908
Fredericksburg	232,216,951	3,630,413	11,048,191	16,111,722	19,500,721	18,220,699	17,831,181	30,539,562	22,289,773	31,886,296	14,280,367	46,878,026
Galax	61,625,571	1,594,460	5,659,626	7,431,488	6,618,284	6,594,078	5,173,532	8,094,211	4,350,507	6,155,952	2,219,905	7,733,528
Hampton	1,200,820,488	21,049,568	57,719,843	83,516,235	93,654,708	107,651,400	117,968,884	216,302,246	174,671,387	202,491,604	44,154,850	81,639,763
Harrisonburg	242,967,212	4,240,435	12,658,846	19,156,127	20,122,850	19,856,805	18,956,642	33,880,384	27,038,181	36,274,884	12,977,027	37,805,031
Hopewell	214,498,612	3,780,110	12,576,049	17,807,263	18,508,156	17,795,016	21,568,229	43,958,047	31,764,622	33,813,692	6,299,289	6,628,139
Lexington	49,026,706	746,057	2,541,390	3,360,522	4,105,231	3,548,725	3,656,252	6,309,409	6,105,638	9,294,723	4,387,448	4,971,311
Lynchburg	655,376,340	10,719,308	34,978,841	48,015,641	49,622,758	48,573,638	50,204,194	97,874,934	78,055,184	93,365,800	35,846,398	108,119,644
Manassas	423,590,281	4,336,261	9,867,067	15,584,577	20,267,998	21,023,060	25,414,771	57,605,931	57,874,707	116,065,348	39,617,080	55,939,781
Manassas Park	61,334,666	721,969	1,837,437	3,395,148	4,976,918	5,505,734	5,948,254	14,143,713	11,966,973	10,702,464	807,652	1,328,204
Martinsville	200,986,575	3,304,769	11,281,957	19,524,308	18,338,813	14,569,730	13,927,407	23,708,992	16,947,517	24,450,927	9,369,753	45,562,402
Newport News	1,498,139,313	27,729,501	74,165,403	101,583,608	109,793,332	135,137,427	148,905,657	254,896,047	205,373,558	244,401,150	67,942,245	128,211,385
Norfolk	1,897,272,072	40,427,018	123,212,780	175,423,174	184,050,570	177,212,395	166,066,513	274,845,160	198,698,782	219,509,454	73,876,149	263,950,077
Norton	33,763,170	745,064	1,876,711	2,622,555	2,792,385	2,376,881	2,758,617	5,225,471	3,452,519	5,652,648	2,073,064	4,187,255
Petersburg	318,440,610	8,402,335	25,442,411	36,032,833	32,702,459	28,689,433	27,596,828	46,519,288	34,830,139	39,188,549	11,329,553	27,706,682
Poquoson	131,060,955	1,750,411	3,686,211	4,696,219	6,397,863	7,489,795	8,469,385	20,006,132	21,269,679	33,700,815	10,408,781	13,183,664
Portsmouth	916,337,302	16,950,422	54,768,666	82,124,068	89,012,663	91,901,873	94,333,995	167,076,304	120,020,067	119,933,139	26,992,641	53,223,464
Radford	102,041,416	1,856,936	4,887,721	6,399,687	7,594,127	8,459,956	8,680,479	16,314,324	12,687,009	17,433,411	6,659,754	11,068,012
Richmond	2,506,452,992	41,119,485	135,227,040	206,865,115	225,311,115	206,642,753	188,230,595	323,380,031	234,876,169	332,861,071	144,536,566	467,403,052
Roanoke	951,637,316	18,663,069	62,020,263	88,792,590	85,382,821	83,728,698	83,858,641	147,055,502	97,281,469	110,367,399	37,498,819	136,988,045
Salem	254,782,483	3,630,267	12,129,538	17,818,082	19,339,349	20,994,144	23,716,223	42,927,201	35,579,544	40,667,764	12,862,853	25,117,518
South Boston	61,442,216	1,017,264	3,719,198	5,728,514	6,171,738	5,624,498	5,249,626	8,667,171	6,668,231	8,985,486	3,760,666	5,849,824
Staunton	226,971,919	3,392,261	12,361,747	20,779,256	20,825,674	20,289,498	19,519,297	37,085,027	29,680,630	29,906,344	8,911,027	24,221,158
Suffolk	483,709,793	8,242,036	24,953,983	35,721,080	38,878,975	40,885,491	41,440,719	82,004,246	66,109,983	77,041,782	23,117,313	45,314,185
Virginia Beach	3,750,517,745	57,471,431	147,225,646	207,743,773	237,451,905	255,980,734	256,853,511	544,027,680	473,834,363	721,123,819	239,436,774	609,368,109
Waynesboro	201,393,690	3,105,967	10,331,773	15,869,111	17,181,425	16,262,232	17,733,745	33,607,348	24,526,051	30,666,822	11,013,038	21,096,178
Williamsburg	111,738,421	1,971,298	5,340,066	7,148,483	7,573,604	7,485,030	6,913,690	12,932,019	11,734,109	16,261,193	9,918,176	24,460,753
Winchester	246,591,389	3,907,118	12,330,722	17,978,430	21,422,110	20,520,144	20,052,708	33,745,347	25,579,222	32,403,480	11,536,310	47,115,798
Total Cities	**$23,160,598,357**	**$371,444,489**	**$1,114,973,122**	**$1,632,176,806**	**$1,806,887,968**	**$1,851,615,951**	**$1,868,412,261**	**$3,492,844,227**	**$2,778,153,777**	**$3,753,112,530**	**$1,329,715,835**	**$3,167,662,349**
Unassigned to Localities	**$1,929,115,982**	**$44,212,864**	**$99,931,664**	**$133,668,762**	**$134,093,427**	**$115,577,764**	**$106,148,266**	**$177,485,947**	**$138,339,478**	**$237,207,334**	**$134,138,916**	**$610,338,360**
Aggregate	**$70,938,061,980**	**$925,650,856**	**$2,684,185,589**	**$4,033,949,873**	**$4,649,794,172**	**$4,869,735,545**	**$5,064,519,373**	**$9,991,185,334**	**$8,543,537,990**	**$13,674,062,878**	**$5,788,602,284**	**$10,712,918,086**

Totals in Table 1.8 do not agree with totals in previous tables due to a minor variation in tabulations.

Table 1.8, continued

Total Virginia Adjusted Gross Income, Total Exemptions, Total Deductions and Number of Returns, by Locality—Taxable Year 1987

	Exemptions		Deductions				Number of Returns			
Counties	Number of Exemptions	Amount of Exemptions	Number of Returns Standard	Number of Returns Itemized	Total Amount	Total Returns	Individual Returns	Joint Returns Married	Separate Returns Married	Combined Returns Married
Accomack	30,373	$20,634,572	10,398	2,684	$35,767,777	13,082	7,142	2,099	323	3,518
Albemarle	53,122	36,378,865	13,682	9,839	138,080,230	23,521	11,324	3,950	467	7,780
Alleghany	12,593	8,639,437	3,590	1,597	15,535,587	5,187	2,069	1,315	60	1,743
Amelia	8,175	5,624,934	2,551	893	10,272,364	3,444	1,630	637	84	1,093
Amherst	25,935	17,811,560	7,360	3,659	35,278,190	11,019	4,980	1,852	189	3,998
Appomattox	11,855	8,105,970	3,593	1,393	14,660,829	4,986	2,202	890	99	1,795
Arlington	157,200	105,714,534	47,150	37,612	433,128,943	84,762	56,259	9,878	2,597	16,028
Augusta	50,954	34,953,271	14,636	6,957	71,402,980	21,593	9,067	3,838	368	8,320
Bath	5,488	3,759,350	1,936	469	6,748,172	2,405	1,120	482	39	764
Bedford	42,064	28,824,824	11,083	6,570	66,680,069	17,653	6,960	3,232	308	7,153
Bland	5,177	3,548,178	1,659	455	5,520,536	2,114	829	530	41	714
Botetourt	24,055	16,550,499	6,339	3,879	39,078,751	10,218	4,229	2,020	154	3,815
Brunswick	12,887	8,809,477	4,402	1,177	15,160,370	5,579	2,923	914	201	1,541
Buchanan	25,405	17,476,196	7,896	1,861	26,863,595	9,757	3,229	4,238	117	2,173
Buckingham	10,084	6,935,816	3,488	881	11,566,521	4,369	2,177	780	92	1,320
Campbell	44,954	30,942,977	13,179	6,260	64,764,250	19,439	8,758	3,305	327	7,049
Caroline	17,963	12,350,855	5,639	2,332	24,937,693	7,971	4,225	1,157	157	2,432
Carroll	21,958	15,107,028	7,486	1,994	23,861,776	9,480	3,760	1,586	220	3,914
Charles City	6,453	4,461,743	2,195	867	9,760,588	3,062	1,789	421	68	784
Charlotte	10,313	7,074,449	3,503	832	11,350,940	4,335	2,037	797	89	1,412
Chesterfield	195,984	133,950,400	35,649	44,961	450,223,375	80,610	34,627	13,955	1,455	30,573
Clarke	10,356	7,107,131	2,916	1,611	19,144,944	4,527	2,141	850	88	1,448
Craig	3,910	2,691,061	1,201	453	4,707,016	1,654	651	350	30	623
Culpeper	24,713	16,901,301	7,096	3,369	37,572,293	10,465	4,984	1,808	237	3,436
Cumberland	7,036	4,836,895	2,471	653	8,533,078	3,124	1,648	575	76	825
Dickenson	13,178	9,045,727	3,931	1,020	12,470,864	4,951	1,562	2,065	78	1,246
Dinwiddie	18,804	12,954,708	5,789	2,533	25,885,345	8,322	4,166	1,305	161	2,690
Essex	8,549	5,856,110	2,790	1,016	12,632,914	3,806	2,048	570	59	1,129
Fairfax	724,483	492,431,172	141,733	187,590	2,497,262,807	329,323	166,952	58,113	13,219	91,039
Fauquier	45,722	31,171,724	10,373	8,929	140,096,330	19,302	8,568	3,501	552	6,681
Floyd	10,346	7,109,637	3,290	1,071	11,727,120	4,361	1,733	872	85	1,671
Fluvanna	10,455	7,174,648	2,869	1,521	15,484,024	4,390	1,992	829	78	1,491
Franklin	36,951	25,343,436	11,659	4,364	47,670,791	16,023	7,002	2,488	409	6,124
Frederick	41,673	28,239,479	11,422	6,417	66,103,578	17,839	7,868	3,527	328	6,116
Giles	15,784	10,818,696	4,993	1,753	20,436,691	6,746	2,943	1,306	125	2,372
Gloucester	27,128	18,631,968	6,492	4,846	47,398,835	11,338	4,658	2,220	475	3,985
Goochland	12,130	8,403,012	3,311	2,093	26,268,682	5,404	2,539	813	107	1,945
Grayson	14,184	9,673,696	5,125	1,023	14,648,027	6,148	2,418	1,212	281	2,237
Greene	9,133	6,254,393	2,663	1,247	12,877,565	3,910	1,728	662	56	1,464
Greensville	9,010	6,134,952	2,985	979	10,645,683	3,964	2,002	570	302	1,090
Halifax	25,568	17,597,111	8,311	2,442	28,082,345	10,753	4,897	1,644	283	3,929
Hanover	61,325	42,275,264	14,133	12,135	117,070,290	26,268	11,671	4,262	375	9,960
Henrico	188,791	129,960,420	46,779	38,631	405,428,594	85,410	44,461	12,141	1,344	27,464
Henry	60,695	41,477,173	20,163	7,923	82,218,741	28,086	13,564	3,323	1,606	9,593
Highland	2,408	1,647,872	763	212	2,798,906	975	361	229	24	361
Isle of Wight	25,009	17,202,724	6,584	4,124	40,729,630	10,708	4,894	2,046	631	3,137
James City	30,767	20,866,409	7,732	5,819	67,211,165	13,551	6,684	2,016	370	4,481
King George	11,570	7,909,632	3,071	1,860	17,641,611	4,931	2,365	861	205	1,500
King & Queen	5,867	4,036,837	1,887	705	7,595,213	2,592	1,352	414	58	768
King William	10,057	6,946,928	2,759	1,589	15,672,206	4,348	2,133	650	81	1,484
Lancaster	11,035	7,543,586	3,168	1,469	18,795,578	4,637	2,188	797	105	1,547
Lee	17,453	11,911,508	5,361	1,452	18,262,154	6,813	2,479	2,218	198	1,918
Loudoun	79,474	53,766,782	16,006	18,575	233,816,770	34,581	16,195	6,232	830	11,324
Louisa	17,850	12,226,743	5,643	2,163	24,585,071	7,806	3,799	1,479	204	2,324
Lunenburg	10,212	7,005,150	3,444	827	11,013,558	4,271	1,939	699	145	1,488
Madison	9,815	6,755,203	3,068	1,074	12,706,116	4,142	1,876	767	69	1,430
Mathews	8,101	5,535,696	2,161	1,187	12,800,090	3,348	1,371	646	73	1,258
Mecklenburg	28,039	19,103,220	9,520	2,643	32,910,255	12,163	5,848	1,896	655	3,764
Middlesex	8,060	5,521,299	2,355	1,083	11,815,774	3,438	1,494	646	88	1,210
Montgomery	55,529	37,311,949	17,559	8,408	88,483,639	25,967	13,067	4,176	654	8,070
Nelson	10,960	7,520,094	3,581	1,184	15,462,381	4,765	2,254	825	106	1,580
New Kent	10,110	6,968,819	2,337	1,910	18,383,136	4,247	1,768	763	65	1,651
Northampton	11,802	8,064,916	4,277	879	13,485,896	5,156	2,875	814	135	1,332
Northumberland	10,165	6,960,060	3,078	1,109	13,738,615	4,187	1,833	833	95	1,426
Nottoway	12,720	8,735,711	4,191	1,285	14,964,166	5,476	2,741	933	116	1,686
Orange	20,768	14,211,070	6,126	2,785	31,729,801	8,911	4,284	1,554	174	2,899
Page	20,109	13,755,614	6,731	1,990	24,443,923	8,721	3,974	1,682	176	2,889
Patrick	15,450	10,581,682	5,161	1,620	17,661,680	6,781	2,684	993	390	2,714
Pittsylvania	53,960	37,145,251	16,768	6,186	66,127,746	22,954	10,169	4,006	651	8,128
Powhatan	12,194	8,409,533	2,915	2,241	22,092,323	5,156	2,181	1,050	82	1,843
Prince Edward	12,999	8,889,283	4,341	1,294	16,451,103	5,635	2,984	914	120	1,617
Prince George	18,943	12,835,844	4,962	3,390	31,435,207	8,352	3,734	1,393	613	2,612
Prince William	177,214	120,350,246	36,340	40,677	478,227,386	77,017	35,297	14,269	4,765	22,686
Pulaski	31,883	21,858,870	9,919	3,880	40,522,119	13,799	6,281	2,288	227	5,003
Rappahannock	5,963	4,074,109	1,725	882	12,155,826	2,607	1,180	528	53	846

Table 1.8, continued

Total Virginia Adjusted Gross Income, Total Exemptions, Total Deductions and Number of Returns, by Locality—Taxable Year 1987

	Exemptions		Deductions			Number of Returns				
Counties	Number of Exemptions	Amount of Exemptions	Number of Returns Standard	Number of Returns Itemized	Total Amount	Total Returns	Individual Returns	Joint Returns Married	Separate Returns Married	Combined Returns Married
Richmond	7,733	$5,283,259	2,498	927	$10,926,920	3,425	1,771	596	87	971
Roanoke	78,841	53,884,474	18,427	15,629	154,225,002	34,056	15,179	5,810	567	12,500
Rockbridge	16,516	11,328,673	5,418	1,767	21,078,967	7,185	3,218	1,384	128	2,455
Rockingham	55,857	38,215,612	17,187	6,734	75,296,656	23,921	10,454	3,954	464	9,049
Russell	23,739	16,328,829	7,448	1,898	23,650,088	9,346	3,227	3,298	144	2,677
Scott	18,770	12,892,619	6,296	1,367	18,242,146	7,663	2,600	2,459	413	2,191
Shenandoah	29,660	20,312,410	9,605	3,457	40,340,838	13,062	6,106	2,237	247	4,472
Smyth	28,844	19,700,010	9,486	2,512	31,638,927	11,998	4,773	2,367	252	4,606
Southampton	14,883	10,230,471	4,361	1,940	19,810,017	6,301	2,893	1,065	250	2,093
Spotsylvania	49,627	33,909,881	10,726	9,464	91,387,629	20,190	8,556	4,217	594	6,823
Stafford	49,088	33,528,636	10,329	10,081	105,770,339	20,410	8,577	3,559	948	7,326
Surry	6,148	4,197,519	1,917	758	8,466,898	2,675	1,386	428	116	745
Sussex	9,759	6,692,595	3,374	1,010	12,845,717	4,384	2,473	663	95	1,153
Tazewell	38,991	26,633,262	11,156	4,091	47,448,871	15,247	5,438	4,684	277	4,848
Warren	24,283	16,598,951	7,153	3,396	35,671,858	10,549	4,972	1,922	220	3,435
Washington	40,274	27,458,883	12,390	4,502	49,552,965	16,892	6,392	4,081	772	5,647
Westmoreland	14,789	10,110,684	4,750	1,704	20,260,231	6,454	3,391	1,124	167	1,772
Wise	34,530	23,700,237	9,809	3,597	38,441,966	13,406	4,838	4,399	407	3,762
Wythe	23,706	16,190,317	7,834	2,309	28,671,214	10,143	4,411	1,936	231	3,565
York	34,741	23,521,392	8,434	6,926	72,252,091	15,360	6,883	2,365	1,173	4,939
Total Counties	**3,510,181**	**$2,396,116,003**	**902,040**	**639,362**	**$7,514,708,482**	**1,541,402**	**733,354**	**274,847**	**47,519**	**486,482**

	Exemptions		Deductions			Number of Returns				
Cities	Number of Exemptions	Amount of Exemptions	Number of Returns Standard	Number of Returns Itemized	Total Amount	Total Returns	Individual Returns	Joint Returns Married	Separate Returns Married	Combined Returns Married
Alexandria	128,044	$85,804,960	39,032	30,991	$372,061,214	70,023	47,242	8,157	2,787	11,837
Bedford	4,894	3,359,640	1,715	491	6,337,935	2,206	1,240	248	37	681
Bristol	26,486	17,162,019	9,856	4,155	32,939,611	14,011	5,376	1,693	4,678	2,264
Buena Vista	5,911	4,056,806	1,975	604	7,067,662	2,579	1,243	440	42	854
Charlottesville	36,318	24,291,060	13,305	5,323	65,378,575	18,628	11,827	1,945	578	4,278
Chesapeake	137,830	94,252,222	31,873	26,988	273,739,935	58,861	26,633	9,673	3,650	18,905
Clifton Forge	4,558	3,117,516	1,461	509	6,161,428	1,970	993	423	37	517
Colonial Heights	17,569	12,005,549	4,438	3,347	30,432,540	7,785	3,663	1,403	245	2,474
Covington	7,092	4,853,091	2,376	707	8,025,719	3,083	1,475	633	62	913
Danville	51,388	34,967,533	17,206	6,860	71,773,647	24,066	12,270	2,937	2,391	6,468
Emporia	5,347	3,657,538	1,834	601	7,020,455	2,435	1,343	309	192	591
Fairfax	11,473	7,886,971	3,031	2,625	73,245,142	5,656	3,264	769	159	1,464
Falls Church	27,286	18,224,342	7,596	5,838	71,157,294	13,634	8,220	1,827	489	2,898
Franklin	6,320	4,323,646	1,906	900	10,275,869	2,806	1,531	410	93	772
Fredericksburg	18,614	12,389,620	6,448	2,678	33,735,629	9,126	5,502	1,137	370	2,117
Galax	7,342	4,910,569	2,664	768	9,231,471	3,432	1,571	480	357	1,024
Hampton	111,633	75,889,684	31,746	20,351	203,067,227	52,097	26,863	8,163	3,684	13,387
Harrisonburg	21,278	14,275,770	7,220	2,961	35,829,634	10,181	5,624	1,205	253	3,099
Hopewell	22,188	15,087,833	6,741	3,221	31,226,302	9,962	5,148	1,561	386	2,867
Lexington	4,535	3,064,860	1,340	677	7,368,261	2,017	1,039	281	45	652
Lynchburg	59,956	40,705,688	18,099	8,760	100,445,300	26,859	14,695	3,790	572	7,802
Manassas	29,063	19,541,459	6,496	6,406	93,978,293	12,902	6,469	2,329	380	3,724
Manassas Park	5,484	3,790,517	1,348	1,085	10,379,476	2,433	1,276	385	34	738
Martinsville	17,877	12,137,395	6,116	2,445	31,295,496	8,561	4,980	984	463	2,134
Newport News	139,048	94,157,411	40,714	24,013	247,141,512	64,727	33,803	9,376	5,262	16,286
Norfolk	186,001	126,200,434	62,321	26,914	325,979,593	89,235	51,498	12,793	7,870	17,074
Norton	3,693	2,519,130	1,136	381	4,376,637	1,517	680	440	26	371
Petersburg	35,422	24,196,602	12,430	4,533	53,964,024	16,963	10,936	2,007	693	3,327
Poquoson	10,566	7,220,469	2,179	2,271	22,671,445	4,450	1,831	756	234	1,629
Portsmouth	97,687	66,979,669	28,516	14,876	154,636,954	43,392	23,563	6,536	2,635	10,658
Radford	9,423	6,415,351	2,892	1,347	14,545,425	4,239	2,173	555	93	1,418
Richmond	204,616	139,754,175	71,506	32,628	406,785,185	104,134	70,939	10,783	2,875	19,537
Roanoke	92,886	63,831,285	31,071	13,138	157,058,059	44,209	25,846	6,344	956	11,063
Salem	23,098	15,871,954	6,673	3,773	38,435,644	10,446	5,207	1,503	163	3,573
South Boston	6,522	4,475,637	2,025	791	8,853,344	2,816	1,451	378	64	923
Staunton	21,876	14,963,673	6,897	3,111	33,273,503	10,008	5,107	1,288	286	3,327
Suffolk	47,887	32,981,480	13,390	7,361	78,572,112	20,751	10,456	3,067	989	6,239
Virginia Beach	294,955	198,714,469	72,680	65,365	700,901,340	138,045	65,123	20,815	15,907	36,200
Waynesboro	19,370	13,174,415	5,923	2,666	29,350,935	8,589	4,259	1,404	175	2,751
Williamsburg	8,626	5,681,427	2,908	1,401	17,275,502	4,309	2,594	475	157	1,083
Winchester	21,569	14,564,277	7,342	2,752	34,404,953	10,094	5,689	1,339	260	2,806
Total Cities	**1,991,731**	**$1,351,465,946**	**596,425**	**346,612**	**$3,928,488,282**	**943,037**	**528,642**	**131,841**	**60,629**	**230,725**
Unassigned to Localities	**151,207**	**$75,235,201**	**43,628**	**34,569**	**$320,978,834**	**78,197**	**36,083**	**17,493**	**13,774**	**10,847**
Aggregate	**5,653,119**	**$3,822,817,150**	**1,542,093**	**1,020,543**	**$11,795,187,598**	**2,562,636**	**1,298,079**	**422,581**	**121,922**	**728,054**

Table 1.9

Total Net Taxable Income, Total Income Tax Paid and Total Amount Taxed at each Tax Rate, by Locality—Taxable Year 1987

Counties	Total Net Taxable Income	Taxed at the 2% Rate	Taxed at the 3% Rate	Taxed at the 5% Rate	Taxed at the 5.75% Rate	Total Income Tax	Income Tax at the 2% Rate	Income Tax at the 3% Rate	Income Tax at the 5% Rate	Income Tax at the 5.75% Rate
Accomack	$183,431,512	$39,874,320	$23,174,845	$64,268,099	$56,114,248	$7,932,705	$797,486	$695,245	$3,213,405	$3,226,569
Albemarle	622,186,782	81,774,491	50,784,363	177,263,812	312,364,176	29,983,150	1,635,490	1,523,529	8,863,191	17,960,940
Alleghany	97,662,550	17,060,902	10,225,528	32,800,319	37,575,801	4,448,609	341,218	306,766	1,640,016	2,160,609
Amelia	55,894,590	11,289,791	6,762,834	20,775,742	17,066,223	2,448,776	225,796	202,885	1,038,787	981,308
Amherst	191,263,417	38,253,667	23,130,318	73,387,882	56,491,550	8,376,641	765,073	693,910	3,669,394	3,248,264
Appomattox	82,714,376	16,733,568	10,020,941	30,577,708	25,382,159	3,623,658	334,671	300,628	1,528,885	1,459,474
Arlington	2,423,038,075	272,522,736	172,444,415	649,054,827	1,329,016,097	119,494,954	5,450,455	5,173,332	32,452,741	76,418,426
Augusta	390,171,854	76,499,461	46,388,823	148,734,379	118,549,191	17,174,951	1,529,989	1,391,665	7,436,719	6,816,578
Bath	38,387,933	7,853,859	4,754,807	13,567,405	12,211,862	1,680,273	157,077	142,644	678,370	702,182
Bedford	351,131,393	63,616,053	38,641,848	124,808,107	124,065,385	15,805,741	1,272,321	1,159,255	6,240,405	7,133,760
Bland	33,282,596	6,908,512	4,171,574	13,042,959	9,159,551	1,442,139	138,170	125,147	652,148	526,674
Botetourt	200,185,620	35,575,068	21,688,876	70,845,043	72,076,633	9,048,825	711,501	650,666	3,542,252	4,144,406
Brunswick	76,690,251	17,457,324	10,295,258	28,148,348	20,789,321	3,260,807	349,146	308,858	1,407,417	1,195,386
Buchanan	174,325,922	28,147,069	16,892,071	55,205,590	74,081,192	8,089,652	562,941	506,762	2,760,280	4,259,669
Buckingham	58,939,185	13,719,131	8,122,696	22,819,248	14,278,110	2,480,017	274,383	243,681	1,140,962	820,991
Campbell	356,004,143	67,468,459	40,907,147	131,220,827	116,407,710	15,831,067	1,349,369	1,227,214	6,561,041	6,693,443
Caroline	131,506,547	26,181,871	15,747,321	49,279,607	40,297,748	5,777,158	523,637	472,420	2,463,980	2,317,121
Carroll	135,760,686	34,172,562	20,458,654	56,410,603	24,718,867	5,539,076	683,451	613,760	2,820,530	1,421,335
Charles City	51,994,155	9,623,661	5,874,023	18,910,353	17,586,118	2,325,414	192,473	176,221	945,518	1,011,202
Charlotte	58,275,941	14,128,920	8,250,362	22,835,358	13,061,301	2,422,882	282,578	247,511	1,141,768	751,025
Chesterfield	2,086,757,162	291,985,241	182,049,044	666,735,242	945,987,635	99,032,227	5,839,705	5,461,471	33,336,762	54,394,289
Clarke	99,325,458	15,427,167	9,427,386	31,351,884	43,119,021	4,638,303	308,543	282,822	1,567,594	2,479,344
Craig	27,431,940	5,801,642	3,546,854	11,064,430	7,019,014	1,179,254	116,033	106,406	553,222	403,593
Culpeper	205,555,284	35,453,402	21,537,509	70,569,712	77,994,661	9,368,372	709,068	646,125	3,528,486	4,484,693
Cumberland	41,428,209	9,355,478	5,500,541	15,696,169	10,876,021	1,762,305	187,110	165,016	784,808	625,371
Dickenson	85,913,535	14,629,601	8,698,090	27,291,385	35,294,459	3,947,535	292,592	260,943	1,364,569	2,029,431
Dinwiddie	136,439,650	27,619,481	16,596,412	51,414,047	40,809,710	5,967,542	552,390	497,892	2,570,702	2,346,558
Essex	60,315,346	12,197,149	7,275,320	21,638,798	19,204,079	2,648,378	243,943	218,260	1,081,940	1,104,235
Fairfax	10,547,204,323	1,110,388,312	699,783,103	2,684,856,293	6,052,176,615	525,444,229	22,207,766	20,993,493	134,242,815	348,000,155
Fauquier	566,320,943	68,279,874	42,263,540	149,847,446	305,930,083	27,716,855	1,365,597	1,267,906	7,492,372	17,590,980
Floyd	66,976,491	15,192,458	9,135,435	27,155,779	15,492,819	2,826,538	303,849	274,063	1,357,789	890,837
Fluvanna	78,094,828	14,896,783	9,076,653	29,279,809	24,841,583	3,462,617	297,936	272,300	1,463,990	1,428,391
Franklin	273,561,333	56,134,941	33,836,473	101,910,202	81,679,717	11,929,887	1,122,699	1,015,094	5,095,510	4,696,584
Frederick	351,549,583	60,782,983	37,047,919	122,861,205	130,857,476	15,994,463	1,215,660	1,111,438	6,143,060	7,524,305
Giles	112,351,978	22,809,828	13,674,175	44,205,887	31,662,088	4,897,286	456,197	410,225	2,210,294	1,820,570
Gloucester	214,643,543	38,334,976	23,089,701	76,373,873	76,844,993	9,696,672	766,700	692,691	3,818,694	4,418,587
Goochland	148,916,628	18,938,705	11,595,291	39,549,141	78,833,491	7,237,016	378,774	347,859	1,977,457	4,532,926
Grayson	81,179,891	20,537,526	12,184,374	31,306,109	17,151,882	3,327,820	410,751	365,531	1,565,305	986,233
Greene	70,001,901	13,985,819	8,653,734	28,845,666	18,516,682	3,046,320	279,716	259,612	1,442,283	1,064,709
Greensville	51,881,535	12,040,872	7,066,407	20,616,667	12,157,589	2,182,703	240,817	211,992	1,030,833	699,061
Halifax	157,908,424	36,948,833	21,965,225	64,105,152	34,889,214	6,609,322	738,977	658,957	3,205,258	2,006,130
Hanover	621,669,883	94,499,276	58,280,236	206,424,418	262,465,953	29,051,406	1,889,986	1,748,407	10,321,221	15,091,792
Henrico	2,077,495,227	296,638,397	184,194,716	656,634,750	940,030,364	98,342,093	5,932,768	5,525,841	32,831,738	54,051,746
Henry	445,976,543	95,812,499	58,067,766	176,354,261	115,742,017	19,131,162	1,916,250	1,742,033	8,817,713	6,655,166
Highland	15,144,424	3,392,135	1,942,143	5,313,012	4,497,134	650,343	67,843	58,264	265,651	258,585
Isle of Wight	200,477,688	35,100,449	21,429,037	72,263,374	71,684,828	9,079,927	702,009	642,871	3,613,169	4,121,878
James City	314,037,954	45,639,297	27,797,991	93,705,829	146,894,837	14,878,470	912,786	833,940	4,685,291	8,446,453
King George	102,308,305	16,440,500	10,067,402	34,467,117	41,333,286	4,730,852	328,810	302,022	1,723,356	2,376,664
King & Queen	41,131,017	8,318,324	4,924,502	14,726,147	13,162,044	1,807,226	166,366	147,735	736,307	756,818
King William	83,634,306	14,674,135	8,906,384	28,835,175	31,218,612	3,797,504	293,483	267,102	1,441,759	1,795,070
Lancaster	93,296,764	15,125,415	8,927,231	27,070,822	42,173,296	4,348,831	302,508	267,817	1,353,541	2,424,965
Lee	99,389,347	20,829,681	12,061,382	34,819,870	31,678,414	4,340,938	416,594	361,841	1,740,994	1,821,509
Loudoun	1,014,453,143	121,376,525	76,273,226	286,863,947	529,939,445	49,530,443	2,427,531	2,288,197	14,343,197	30,471,518
Louisa	128,359,367	25,386,105	15,194,762	47,125,619	40,652,881	5,657,387	507,722	455,843	2,356,281	2,337,541
Lunenburg	57,846,736	14,218,285	8,271,158	21,767,020	13,590,273	2,402,293	284,366	248,135	1,088,351	781,441
Madison	74,780,275	14,379,414	8,668,427	26,676,246	25,056,188	3,322,184	287,588	260,053	1,333,812	1,440,731
Mathews	67,090,293	11,567,974	6,811,669	21,527,237	27,183,413	3,075,117	231,359	204,350	1,076,362	1,563,046
Mecklenburg	182,005,560	39,062,420	23,030,334	65,330,702	54,582,104	7,877,164	781,248	690,910	3,266,535	3,138,471
Middlesex	63,660,322	11,500,926	6,781,313	20,398,869	24,979,214	2,889,706	230,019	203,439	1,019,943	1,436,305
Montgomery	447,437,432	82,669,709	49,777,791	158,028,030	156,961,902	20,073,439	1,653,394	1,493,334	7,901,402	9,025,309
Nelson	81,376,010	15,821,101	9,489,220	28,690,419	27,375,270	3,609,698	316,422	284,677	1,434,521	1,574,078
New Kent	91,514,068	15,274,889	9,390,459	32,663,574	34,185,146	4,186,037	305,498	281,714	1,633,179	1,965,646
Northampton	68,195,103	15,277,460	8,749,927	23,213,284	20,954,432	2,933,591	305,549	262,498	1,160,664	1,204,880
Northumberland	71,819,754	13,592,912	7,935,648	23,087,521	27,203,673	3,228,514	271,858	238,069	1,154,376	1,564,211
Nottoway	84,787,601	17,454,063	10,280,748	29,802,342	27,250,448	3,714,521	349,081	308,422	1,490,117	1,566,901
Orange	168,218,933	30,222,687	18,286,260	58,132,469	61,577,517	7,600,372	604,454	548,588	2,906,623	3,540,707
Page	132,684,882	28,508,682	16,870,856	49,589,655	37,715,689	5,724,435	570,174	506,126	2,479,483	2,168,652
Patrick	105,246,049	24,550,100	14,899,171	44,195,474	21,601,304	4,389,826	491,002	446,975	2,209,774	1,242,075
Pittsylvania	359,767,816	78,736,240	47,701,377	143,961,064	89,369,135	15,342,544	1,574,725	1,431,041	7,198,053	5,138,725
Powhatan	112,209,382	18,092,222	11,109,140	38,261,801	44,746,219	5,181,116	361,844	333,274	1,913,090	2,572,908
Prince Edward	80,916,758	17,448,667	10,224,283	29,150,249	24,093,559	3,498,593	348,973	306,728	1,457,512	1,385,380
Prince George	163,414,904	27,716,209	16,916,962	57,503,635	61,278,098	7,460,506	554,324	507,509	2,875,182	3,523,491
Prince William	1,848,666,699	258,046,289	161,595,229	599,825,934	829,199,247	87,679,037	5,160,926	4,847,857	29,991,297	47,678,957
Pulaski	223,647,571	46,829,919	28,180,301	88,574,755	60,062,596	9,664,344	936,598	845,409	4,428,738	3,453,599
Rappahannock	60,708,185	8,652,479	5,267,081	17,207,527	29,581,098	2,892,351	173,050	158,012	860,376	1,700,913

Table 1.9, continued

Total Net Taxable Income, Total Income Tax Paid and Total Amount Taxed at each Tax Rate, by Locality—Taxable Year 1987

Counties	Total Net Taxable Income	Taxed at the 2% Rate	Taxed at the 3% Rate	Taxed at the 5% Rate	Taxed at the 5.75% Rate	Total Income Tax	Income Tax at the 2% Rate	Income Tax at the 3% Rate	Income Tax at the 5% Rate	Income Tax at the 5.75% Rate
Richmond	$55,451,875	$10,699,602	$6,348,419	$19,328,449	$19,075,405	$2,467,703	$213,992	$190,453	$966,422	$1,096,836
Roanoke	772,504,833	118,454,948	72,616,708	247,176,155	334,257,022	36,126,187	2,369,099	2,178,501	12,358,808	19,219,779
Rockbridge	115,084,238	24,171,487	14,381,925	43,693,695	32,837,131	4,567,708	483,430	431,458	2,184,685	1,888,135
Rockingham	427,762,268	84,898,120	51,465,321	160,665,313	130,733,514	18,792,365	1,697,962	1,543,960	8,033,266	7,517,177
Russell	152,201,500	28,663,122	16,981,175	52,208,655	54,348,548	6,818,172	573,262	509,435	2,610,433	3,125,042
Scott	122,700,840	24,353,339	14,483,844	45,542,429	38,321,228	5,402,174	487,067	434,515	2,277,121	2,203,471
Shenandoah	220,175,648	44,343,832	26,666,762	81,193,756	67,971,298	9,654,918	886,877	800,003	4,059,688	3,908,350
Smyth	185,865,681	41,264,987	24,685,378	71,966,523	47,948,793	7,921,243	825,300	740,561	3,598,326	2,757,056
Southampton	110,392,337	20,665,199	12,166,683	37,929,992	39,630,463	4,953,556	413,304	365,000	1,896,500	2,278,752
Spotsylvania	425,637,783	69,427,321	42,735,562	149,544,191	163,930,709	19,573,839	1,388,546	1,282,067	7,477,210	9,426,016
Stafford	468,756,616	71,339,718	43,946,785	156,094,696	197,375,417	21,899,019	1,426,794	1,318,404	7,804,735	11,349,086
Surry	40,238,420	8,251,952	4,892,041	15,276,535	11,817,892	1,755,156	165,039	146,761	763,827	679,529
Sussex	62,271,934	13,097,802	7,677,579	22,996,209	18,500,344	2,705,863	261,956	230,327	1,149,810	1,063,770
Tazewell	282,880,036	49,651,213	29,509,818	90,610,577	113,108,428	12,912,583	993,024	885,295	4,530,529	6,503,735
Warren	191,776,581	35,405,536	21,321,301	69,305,173	65,744,571	8,593,322	708,111	639,639	3,465,259	3,780,313
Washington	284,255,376	56,609,312	33,583,325	99,621,951	94,440,788	12,551,129	1,132,186	1,007,500	4,981,098	5,430,345
Westmoreland	97,875,743	19,726,633	11,517,041	34,501,417	32,130,652	4,312,627	394,533	345,511	1,725,071	1,847,512
Wise	253,753,672	41,763,148	24,913,161	80,568,730	106,508,633	11,735,341	835,263	747,395	4,028,437	6,124,246
Wythe	148,628,790	33,226,298	19,767,453	57,269,982	38,365,057	6,327,040	664,526	593,024	2,863,499	2,205,991
York	334,985,042	50,491,878	30,650,011	105,591,521	148,251,632	15,733,383	1,009,838	919,500	5,279,576	8,524,469
Total Counties	**$35,713,176,827**	**$5,209,963,328**	**$3,201,354,254**	**$11,023,909,209**	**$16,277,949,236**	**$1,687,417,437**	**$104,199,265**	**$96,040,627**	**$551,195,460**	**$935,982,085**

Cities	Total Net Taxable Income	Taxed at the 2% Rate	Taxed at the 3% Rate	Taxed at the 5% Rate	Taxed at the 5.75% Rate	Total Income Tax	Income Tax at the 2% Rate	Income Tax at the 3% Rate	Income Tax at the 5% Rate	Income Tax at the 5.75% Rate
Alexandria	$1,853,623,535	$219,098,209	$138,292,116	$513,211,321	$983,021,889	$90,715,052	$4,381,964	$4,148,763	$25,660,566	$56,523,759
Bedford	32,789,830	6,978,504	4,107,060	12,452,791	9,251,475	1,417,382	139,570	123,212	622,640	531,960
Bristol	188,454,456	40,133,505	23,181,481	67,741,663	57,397,807	8,185,571	802,670	695,444	3,387,083	3,300,374
Buena Vista	37,190,358	8,454,269	4,994,917	15,464,972	8,276,200	1,568,064	169,085	149,848	773,249	475,882
Charlottesville	350,616,607	56,952,979	34,378,677	108,535,905	150,749,046	16,265,285	1,139,060	1,031,360	5,426,795	8,668,070
Chesapeake	1,119,524,003	198,531,543	120,701,364	406,604,964	393,686,132	50,558,873	3,970,631	3,621,041	20,330,248	22,636,953
Clifton Forge	32,970,361	5,757,869	3,385,779	10,568,603	13,258,110	1,507,501	115,157	101,573	528,430	762,341
Colonial Heights	161,125,196	26,221,315	16,047,535	54,800,229	64,056,117	7,429,090	524,426	481,426	2,740,011	3,683,227
Covington	47,558,184	9,728,040	5,689,678	17,011,957	15,128,509	2,085,738	194,561	170,690	850,598	869,889
Danville	382,479,040	74,701,618	44,256,924	133,820,872	129,699,626	16,970,512	1,494,032	1,327,708	6,691,044	7,457,728
Emporia	34,230,943	7,201,094	4,262,283	12,391,323	10,376,243	1,488,090	144,022	127,868	619,566	596,634
Fairfax	152,356,110	18,677,532	11,657,427	43,505,425	78,515,626	7,413,195	373,553	349,723	2,175,271	4,514,648
Falls Church	331,441,790	42,595,314	26,528,630	94,411,674	167,906,172	16,022,954	851,906	795,859	4,720,584	9,654,605
Franklin	52,950,964	8,667,300	5,079,305	16,115,860	23,088,479	2,459,106	173,346	152,379	805,793	1,327,588
Fredericksburg	185,424,050	27,962,025	16,805,290	54,696,050	85,960,685	8,740,942	559,241	504,159	2,734,803	4,942,739
Galax	47,282,858	10,643,214	6,245,544	16,048,055	14,346,045	2,027,531	212,864	187,366	802,403	824,898
Hampton	913,284,665	163,454,403	98,819,359	327,417,748	323,593,155	41,211,162	3,269,088	2,964,581	16,370,887	18,606,606
Harrisonburg	191,690,007	32,970,353	19,747,580	62,377,969	76,594,105	8,774,893	659,407	592,427	3,118,898	4,404,161
Hopewell	166,720,525	32,279,186	19,216,443	61,241,626	53,983,270	7,388,196	645,584	576,493	3,062,081	3,104,038
Lexington	38,373,553	6,720,511	4,005,399	12,654,897	14,992,746	1,749,400	134,410	120,162	632,745	862,083
Lynchburg	512,212,471	85,794,969	51,204,639	160,568,857	214,644,006	23,622,511	1,715,899	1,536,139	8,028,443	12,342,030
Manassas	309,248,255	43,187,086	26,978,884	99,409,534	139,672,751	14,674,769	863,742	809,367	4,970,477	8,031,183
Manassas Park	46,539,635	8,376,966	5,238,118	18,599,389	14,325,162	2,078,349	167,539	157,144	929,969	823,697
Martinsville	156,971,074	26,422,429	15,851,453	47,723,391	66,973,801	7,241,157	528,449	475,544	2,386,170	3,850,994
Newport News	1,146,052,054	200,508,497	120,867,653	399,135,638	425,540,266	52,061,547	4,010,170	3,626,030	19,956,782	24,468,565
Norfolk	1,433,662,138	259,437,756	154,046,851	474,085,313	546,092,218	64,914,730	5,188,755	4,621,406	23,704,266	31,400,303
Norton	26,741,084	4,423,190	2,652,947	8,553,364	11,111,583	1,234,636	88,464	79,588	427,668	638,916
Petersburg	238,168,896	47,933,697	28,355,383	83,574,103	78,305,713	10,490,618	958,674	850,661	4,178,705	4,502,578
Poquoson	100,599,727	15,307,845	9,310,228	33,015,539	42,966,115	4,706,793	306,157	279,307	1,650,777	2,470,552
Portsmouth	687,139,009	135,133,095	80,690,573	254,776,271	216,539,070	30,313,190	2,702,662	2,420,717	12,738,814	12,450,997
Radford	80,586,862	14,043,933	8,486,331	27,930,675	30,125,923	3,664,244	280,879	254,590	1,396,534	1,732,241
Richmond	1,948,034,167	308,611,454	186,484,136	602,553,768	850,384,809	90,791,568	6,172,229	5,594,524	30,127,688	48,897,127
Roanoke	727,356,059	134,610,823	80,132,561	243,227,724	269,384,951	32,747,214	2,692,216	2,403,977	12,161,386	15,489,635
Salem	199,132,229	35,605,782	21,635,583	69,554,838	72,336,026	8,998,246	712,116	649,067	3,477,742	4,159,321
South Boston	47,713,328	9,253,108	5,514,422	16,657,364	16,288,434	2,119,948	185,062	165,433	832,868	936,585
Staunton	177,794,855	33,821,105	20,300,200	63,127,964	60,545,586	7,923,197	676,422	609,006	3,156,398	3,481,371
Suffolk	368,790,038	67,466,645	40,453,327	129,999,831	130,870,235	16,587,964	1,349,333	1,213,600	6,499,992	7,525,039
Virginia Beach	2,825,519,737	435,053,315	262,963,234	876,134,302	1,251,368,886	132,350,389	8,701,066	7,888,897	43,806,715	71,953,711
Waynesboro	158,024,234	28,548,810	17,155,438	54,198,189	58,121,797	7,137,551	570,976	514,663	2,709,909	3,342,003
Williamsburg	88,246,256	13,068,184	7,790,202	24,992,698	42,395,172	4,182,427	261,364	233,706	1,249,635	2,437,722
Winchester	196,602,207	31,924,819	19,109,021	61,157,116	84,411,251	9,123,270	638,496	573,271	3,057,856	4,853,647
Total Cities	**$17,795,221,330**	**$2,936,262,391**	**$1,772,623,975**	**$5,790,849,772**	**$7,296,285,192**	**$820,942,855**	**$58,725,247**	**$53,178,719**	**$289,582,489**	**$419,536,400**
Unassigned to Localities	**$1,537,585,159**	**$280,213,297**	**$118,374,107**	**$367,319,268**	**$851,678,487**	**$74,892,965**	**$4,804,266**	**$3,551,223**	**$18,365,963**	**$48,971,513**
Aggregate	**$55,045,982,516**	**$8,346,439,016**	**$5,092,352,336**	**$17,181,278,249**	**$24,425,912,915**	**$2,583,253,257**	**$166,928,778**	**$152,770,569**	**$859,863,912**	**$1,404,489,998**

Totals in Table 1.9 do not agree with totals in previous tables due to a minor variation in tabulations.

Table 2.1

Corporate Income Tax, Total Tax Assessed
Fiscal Years 1980-1989

Fiscal Years	Amount
1980	$178,479,427
1981	219,508,071
1982	199,522,079
1983	184,381,371
1984	184,108,760
1985	231,833,829
1986	238,292,452
1987	261,945,995
1988	266,328,975
1989	312,916,241

Figure 5

Corporate Income Tax
Total Tax Assessed — Fiscal Years 1980-1989

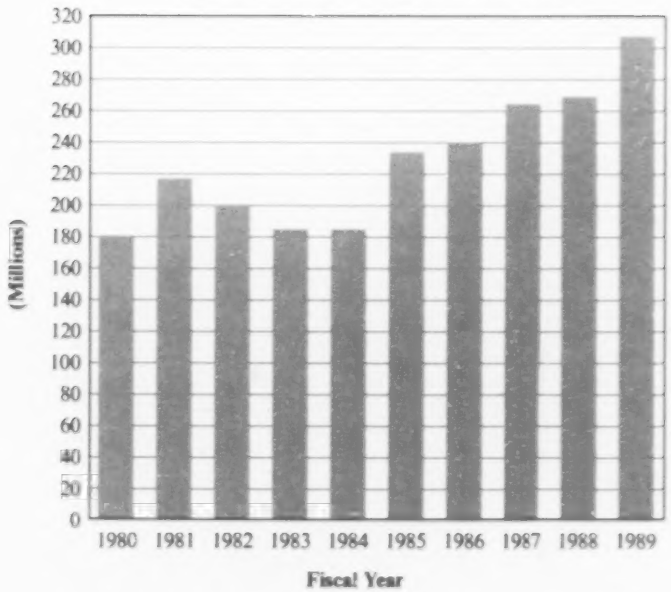


Table 2.2

Number of Corporate Returns, Taxable Income, and Tax Assessed — Fiscal Year 1989

Corporations Reporting Taxable Income From Virginia Sources	Number of Corporate Returns	Percent of Total	Taxable* Income	Percent of Total	Tax Assessed	Percent of Total
Up to $24,999	91,619	88.2%	$148,527,779	2.8%	$8,922,328	2.9%
$25,000 to $49,999	4,458	4.3%	160,631,811	3.0%	10,065,974	3.2%
$50,000 to $99,999	3,475	3.3%	243,461,218	4.6%	14,663,098	4.7%
$100,000 to $499,999	3,122	3.0%	649,069,318	12.3%	38,954,540	12.4%
$500,000 to $999,999	516	0.5%	363,335,387	6.9%	21,800,124	7.0%
$1,000,000 to $1,999,999	317	0.3%	442,387,654	8.4%	26,481,192	8.5%
$2,000,000 to $9,999,999	281	0.3%	1,135,148,925	21.4%	68,108,935	21.8%
$10,000,000 and over	74	0.1%	2,091,216,259	39.5%	125,472,976	40.1%
Total Before Adjustments	**103,862**	**100.0%**	**$5,233,778,351**	**98.9%**	**$314,469,167**	**100.5%**
Departmental Adjustments	**(6,605)**	**—**	**59,098,364**	**1.1%**	**(1,552,926)**	**-0.5%**
Totals	**103,862**	**100.0%**	**$5,292,876,715**	**100.0%**	**$312,916,241**	**100.0%**

** The taxable income in this column is the total of the incomes on each corporate return rather than net taxable income in each bracket. For example, the 4,458 returns in the second bracket have $160,631,811 in Virginia taxable income but only $49,181,811 falls between $25,000 and $50,000 while the remaining $111,450,000 falls in the first bracket.*

Figure 6

Number of Corporate Returns
Taxable Income and Tax Assessed — Fiscal Year 1989

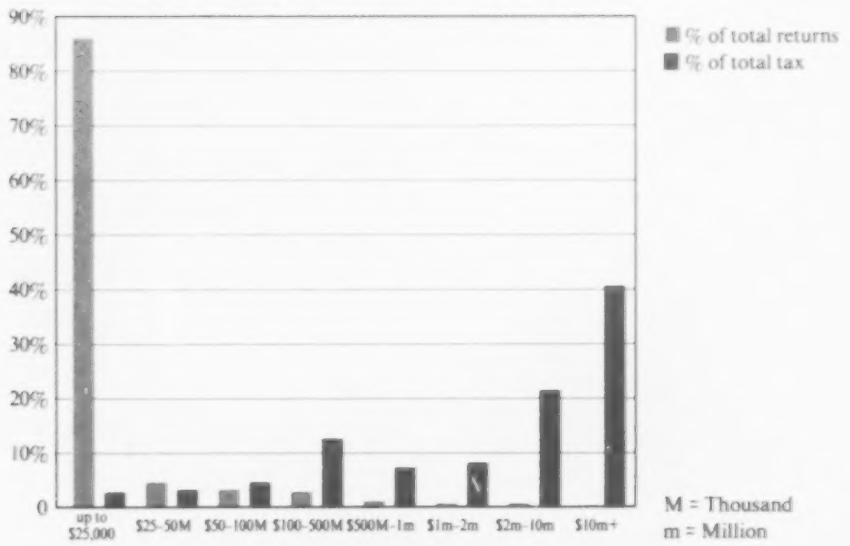


Table 2.3

Number of Corporate Returns, Taxable Income, and Tax Assessed
Fiscal Years 1979-1980 to 1988-1989

Corporations Reporting Income From Virginia Sources	1988-1989	1987-1988	1986-1987	1985-1986	1984-1985	1983-1984	1982-1983	1981-1982	1980-1981	1979-1980
Number of Corporate Returns										
Up to $24,999	91,619	77,319	73,503	61,813	42,100	40,841	40,377	40,018	37,776	33,477
$25,000 to $49,999	4,458	5,095	5,194	4,283	4,216	3,544	3,404	3,552	3,446	3,489
$50,000 to $99,999	3,475	3,882	4,086	3,316	3,140	2,591	2,536	2,644	2,702	2,509
$100,000 to $499,999	3,122	3,381	3,643	2,814	2,831	2,314	2,109	2,346	2,358	2,294
$500,000 to $999,999	516	531	519	449	429	337	340	371	369	366
$1,000,000 to $1,999,999	317	304	306	251	224	173	190	222	210	302
$2,000,000 to $9,999,999	281	270	265	182	193	157	159	181	189	172
$10,000,000 and over	74	50	50	51	36	30	30	32	35	23
Total before adjustments	**103,862**	**90,832**	**87,566**	**73,159**	**53,169**	**49,987**	**49,145**	**49,366**	**47,114**	**42,556**
Departmental adjustments	**(6,605)**	**(6,091)**	**(6,198)**	**(2,605)**	**(4,578)**	**(3,533)**	**(2,464)**	**(3,311)**	**(3,136)**	**(2,178)**
Total	**103,862**	**90,832**	**87,566**	**73,159**	**53,169**	**49,987**	**49,145**	**49,366**	**47,114**	**42,556**
Taxable Income										
Up to $24,999	$148,527,779	$166,265,812	$168,631,201	$139,682,440	$137,590,587	$122,299,047	$119,338,546	$120,759,277	$117,286,616	$114,269,999
$25,000 to $49,999	160,631,811	182,466,740	187,039,142	153,692,270	150,600,791	125,353,544	121,669,271	126,328,609	123,789,963	125,354,020
$50,000 to $99,999	243,461,218	271,761,282	287,087,762	252,575,393	219,908,852	181,546,132	177,920,074	184,464,980	189,147,959	174,376,899
$100,000 to $499,999	649,069,318	688,270,109	754,394,059	574,517,656	575,963,492	471,742,752	434,008,765	475,544,502	488,896,563	483,760,562
$500,000 to $999,999	363,335,387	377,897,082	363,525,323	318,853,693	306,193,833	239,105,279	242,993,916	258,909,072	276,753,954	270,706,111
$1,000,000 to $1,999,999	442,387,654	419,946,771	418,167,210	349,955,341	312,240,575	237,061,585	266,906,837	304,585,754	285,377,931	287,370,540
$2,000,000 to $9,999,999	1,135,148,925	1,103,379,228	1,020,364,889	780,859,556	821,531,981	608,655,984	648,883,483	739,608,557	758,748,812	695,432,935
$10,000,000 and over	2,091,216,259	1,261,765,833	1,167,164,093	1,411,013,950	1,024,496,355	909,363,894	878,450,767	901,249,468	918,610,845	665,095,801
Total before adjustments	**$5,233,778,351**	**$4,471,752,857**	**$4,366,373,679**	**$3,961,150,299**	**$3,548,526,466**	**$2,895,128,217**	**$2,890,171,659**	**$3,111,450,219**	**$3,158,612,643**	**$2,816,366,867**
Departmental adjustments	**59,098,364**	**139,193,548**	**157,139,784**	**75,836,464**	**75,065,750**	**86,603,950**	**89,705,050**	**100,048,521**	**109,950,546**	**88,055,249**
Total	**$5,292,876,715**	**$4,610,946,405**	**$4,523,513,463**	**$4,036,986,763**	**$3,623,592,216**	**$2,981,732,167**	**$2,979,876,709**	**$3,211,498,740**	**$3,268,563,189**	**$2,904,422,116**
Tax Assessed										
Up to $24,999	$8,922,328	$9,975,754	$10,120,293	$8,382,555	$11,004,178	$8,363,004	$11,130,051	$9,424,336	$26,555,443	$9,052,961
$25,000 to $49,999	10,065,974	10,964,448	11,222,351	9,228,801	9,149,798	7,592,619	7,420,315	7,679,910	7,527,390	7,607,551
$50,000 to $99,999	14,663,098	16,302,681	17,236,400	13,956,387	13,406,810	11,011,623	10,797,236	11,212,919	11,460,578	10,541,498
$100,000 to $499,999	38,954,540	41,598,492	45,291,259	34,485,336	36,371,435	30,283,310	26,520,470	28,764,587	29,583,820	29,217,305
$500,000 to $999,999	21,800,124	22,673,825	21,811,520	19,155,227	18,342,400	14,378,623	15,462,702	15,655,643	16,818,374	16,346,324
$1,000,000 to $1,999,999	26,481,192	25,202,331	25,090,033	21,007,781	25,209,567	14,163,206	16,188,365	19,046,924	17,400,680	17,314,232
$2,000,000 to $9,999,999	68,108,935	66,202,754	61,100,149	46,934,590	49,914,930	36,624,770	39,920,608	44,885,307	45,912,825	42,072,711
$10,000,000 and over	125,472,976	75,705,950	70,029,846	84,660,837	61,840,356	54,849,013	49,851,943	54,458,726	55,885,520	39,988,223
Total before adjustments	**$314,469,167**	**$268,626,235**	**$261,901,851**	**$237,811,514**	**$225,239,474**	**$177,266,168**	**$177,291,690**	**$191,128,352**	**$211,144,630**	**$172,140,805**
Departmental adjustments	**(1,552,926)**	**(2,297,260)**	**44,144**	**480,938**	**6,594,355**	**6,842,592**	**7,089,681**	**8,393,727**	**8,363,441**	**6,338,622**
Total	**$312,916,241**	**$266,328,975**	**$261,945,995**	**$238,292,452**	**$231,833,829**	**$184,108,760**	**$184,381,371**	**$199,522,079**	**$219,508,071**	**$178,479,427**

Table 3.1

State and Local Retail Sales and Use Tax
Fiscal Years 1980-1989

Fiscal Year Ending June 30	State Sales and Use Tax			Local Sales and Use Tax
	Sales Tax	Use Tax	Total	Total
1980	$555,180,498	$40,682,276	$595,862,774	$202,419,795
1981	603,651,234	43,678,663	647,329,897	220,249,171
1982	628,351,527	44,419,735	672,771,262	231,364,839
1983	676,052,186	49,397,332	725,449,518	247,287,672
1984	771,180,995	55,629,260	826,810,255	276,271,526
1985	865,267,061	71,580,715	936,847,776	312,282,592
1986	941,684,718	84,686,395	1,026,371,113	342,123,704
1987	1,070,474,550	98,676,819	1,169,151,369*	389,717,123
1988	1,279,162,506	121,256,233	1,400,418,739**	411,012,136
1989	1,376,204,977	140,322,378	1,516,527,355***	445,096,868

**Includes $68,921,649 in Transportation Sales Tax.*
***Includes $204,602,580 in Transportation Sales Tax.*
****Includes $221,569,962 in Transportation Sales Tax.*

Figure 7

State and Local Retail Sales and Use Tax
Collections in Millions — Fiscal Years 1980-1989

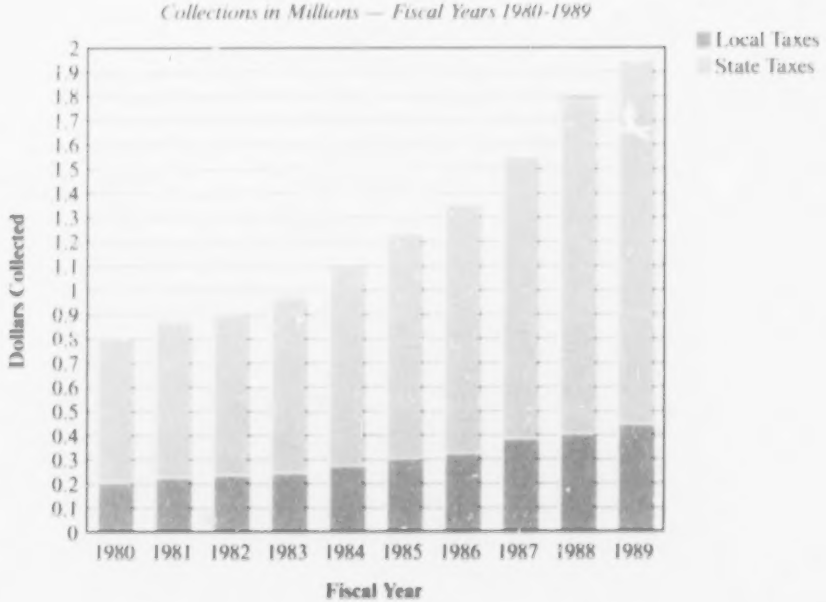


Table 3.2

Annual Sales by Business Classification Made During the Fiscal Year Ending June 30, 1989, as Reflected by Deposits of Sales Tax Revenue Made During the Period Beginning August 1, 1988, and Ending July 31, 1989

Many businesses fall into more than one class. For example, grocery stores sell many nonfood items; department stores, hotels etc., sell food. Therefore, the classifications reflect the principal business activity, as reported by dealers.

	Code		Taxable Sales
Apparel Group	01.	Clothing — Men, women, children	$1,644,159,547
	02.	Furriers	11,278,932
	03.	Millinery	1,853,304
	04.	Shoes — Men, women, children	440,428,417
	09.	Other apparel (uniforms, formals, etc.)	51,079,676
		Sub-total	2,148,799,876
Automotive Group	10.	Accessories, batteries, repair parts, tires, etc.	900,517,831
	11.	Aircraft	19,501,387
	12.	Boats, boat motors, boating accessories	44,731,999
	13.	Motor vehicle dealers, motorcycle dealers	330,927,292
	14.	Service stations, garages, auto repair shops, truck-stops (tractor parts and equipment)	755,002,975
	19.	Other automotive (installation of windshield and other glass for cars, trailers, mobile homes, etc.)	166,766,863
		Sub-total	2,217,448,347
Food Group	20.	Bakery products	68,778,207
	21.	Candy and confections	24,548,567
	22.	Dairy products	23,065,123
	23.	Fruit stands, vegetable stands, roadside markets, rolling markets	41,675,122
	24.	Groceries, meats, seafood — Chain	6,036,202,583
	25.	Groceries, meats, seafood — Nonchain (including meat processing concerns, etc.)	2,015,735,996
	26.	Private membership clubs	76,845,742
	27.	Restaurants, cafeterias, delicatessens, grills, cafes, snack-bars, drive-ins, catering, etc.	4,100,573,561
	28.	Taverns, beer parlors, dance halls	3,706,948
	29.	Other food	287,871,195
		Sub-total	12,679,003,044
Furniture, Home Furnishings and Equipment Group	30.	Furniture, household (floor coverings, interior decorators, reupholstering dealers, etc.)	1,238,443,057
	31.	Household appliances, appliance repairs	371,055,976
	32.	Office furniture, business machines, and equipment	664,500,353
	33.	Radios, televisions, musical instruments, repairs thereto	350,425,247
	39.	Other furniture and household equipment (sewing machines, lawn mowers, repairs thereto)	161,595,472
		Sub-total	2,786,020,105
General Merchandise Group	40.	Department stores, discount stores	$3,027,415,123
	41.	Dry goods, variety stores, fabric and yarn, trading stamp redemption stores	1,291,033,000
	42.	Drug stores, selling a variety of merchandise in addition to prescription drugs, wholesale drugs	681,540,779
	49.	Other general merchandise (funeral directors, religious supplies, feed and seed stores, feed mills, advertising agencies, pet shops, horses, liquid embroidery, mail orders, cosmetics, door to door vendors)	965,797,387
		Sub-total	5,965,786,289

	Code		Taxable Sales
Lumber, Building Materials and Supply Group	50.	Building materials (lumber, brick, tile, roofing, ready-mix concrete, stone, gravel, dirt, etc.)	2,714,049,228
	51.	Cabinet shops, millwork, pre-cut lumber stock	202,296,495
	52.	Electrical supplies	340,042,514
	53.	Hardware supplies, locksmiths	454,619,452
	54.	Paint, wallpaper, glass	231,340,621
	55.	Plumbing, heating, refrigeration, air-conditioning, well drilling supplies	494,469,533
	59.	Other building supplies	425,517,244
		Sub-total	4,862,335,087
Fuel Group	60.	Fuel oil	164,207,499
	61.	Bottled gas	50,440,554
	62.	Wood	2,391,622
	69.	Coal, other fuels	151,250,579
		Sub-total	368,290,254
Machinery, Equipment, and Supplies Group	70.	Construction or road maintenance machinery, equipment, supplies	210,437,364
	71.	Professional equipment, supplies (dental supplies, etc.)	87,276,684
	72.	Service — Establishment equipment, supplies, (beauty supplies, welding supplies, snap-on tool dealers, etc.)	222,344,928
	79.	Other machinery, equipment, supplies (electronic, communication, pollution control, signs, farm equipment, alarm systems, leasing and rental companies, etc.)	1,330,290,933
		Sub-total	1,850,349,909
Miscellaneous Group	80.	Antiques	70,192,399
	81.	Books, stationery (paper products, printing, office supplies, business forms, etc.)	743,950,299
	82.	Cigar stores, newsstands	20,595,811
	83.	Florists, nurserymen, garden supplies, fertilizer, Christmas tree dealers	312,868,175
	84.	Gifts and novelties, art and curio shops, coin and stamp dealers, ceramics, fireworks	529,965,460
	85.	Jewelry, luggage, leather goods	347,487,235
	86.	Salvage, surplus, secondhand goods, pawnshops, flea markets	64,549,712
	87.	Sporting goods, photographic supplies, hobby-shops, toy shops, firearms, photo studios, portraits, commercial photographs, gun repair shops, golf courses, bowling alleys, pool parlors, etc.	732,565,100
	88.	Vending machine sales	94,992,059
	89.	Retail sales and/or rentals of tangible personal property by shoe repair shops, beauty shops, business schools, music instructors, manufactures agents, wholesale merchandise brokers, optical companies, auctioneers and auction markets, manufacturers, banks, hearing aid companies, etc.	2,223,212,006
	90.	Hotels, motels, tourist camps, etc.	1,571,300,916
	00.	Other miscellaneous and unidentifiable	214,360,532
		Sub-total	6,926,039,704
		Total	**$39,804,072,615**

Table 3.3

Sales Tax Distribution—Fiscal Year 1989

Counties	Share of State Tax	Local 1%	Total
Accomack	$1,861,371.85	$1,652,935.41	$3,514,307.26
Albemarle	3,877,375.51	4,300,904.15	8,178,279.66
Alleghany	1,050,831.01	361,377.03	1,412,208.04
Amelia	735,787.86	229,065.70	964,853.56
Amherst	1,886,042.63	1,187,915.09	3,073,957.72
Appomattox	973,659.83	464,737.53	1,438,397.36
Arlington	7,211,430.76	14,967,896.87	22,179,327.63
Augusta	3,604,005.51	2,473,611.23	6,077,616.74
Bath	351,010.14	492,054.33	843,064.47
Bedford	3,029,659.15	765,316.49	3,794,975.64
Bland	445,108.99	82,484.85	527,593.84
Botetourt	1,765,714.19	736,736.13	2,502,450.32
Brunswick	1,236,186.14	456,545.96	1,692,732.10
Buchanan	3,251,335.20	1,360,087.75	4,611,422.95
Buckingham	942,582.79	262,999.10	1,205,581.89
Campbell	3,745,650.70	1,943,631.15	5,689,281.85
Caroline	1,593,556.02	520,109.10	2,113,665.12
Carroll	1,942,770.90	646,534.93	2,589,305.83
Charles City	419,687.02	75,490.18	495,177.20
Charlotte	1,030,674.97	271,169.66	1,301,844.63
Chesterfield	16,155,013.64	14,252,313.92	30,407,327.56
Clarke	760,026.98	324,669.13	1,084,696.11
Craig	312,513.61	62,643.31	375,156.92
Culpeper	1,723,804.59	1,834,938.02	3,558,742.61
Cumberland	674,172.86	165,595.85	839,768.71
Dickenson	1,666,961.81	439,783.15	2,106,744.96
Dinwiddie	1,401,731.73	479,269.12	1,881,000.85
Essex	682,054.15	809,137.40	1,491,191.55
Fairfax	55,119,331.51	69,372,667.13	124,491,998.64
Fauquier	3,320,398.88	2,944,075.33	6,264,474.21
Floyd	851,853.76	230,038.43	1,081,892.19
Fluvanna	788,765.10	203,399.11	992,164.21
Franklin	2,470,176.81	1,497,476.58	3,967,653.39
Frederick	3,077,156.92	2,475,671.11	5,552,828.03
Giles	1,263,699.49	723,871.31	1,987,570.80
Gloucester	2,181,097.91	1,224,439.59	3,405,537.50
Goochland	751,010.03	549,790.00	1,300,800.03
Grayson	1,106,042.35	230,015.61	1,336,057.96
Greene	814,963.23	211,403.76	1,026,366.99
Greensville	749,407.95	196,013.54	945,421.49
Halifax	2,500,517.66	972,143.80	3,472,661.46
Hanover	4,515,370.42	5,262,212.22	9,777,582.64
Henrico	13,647,301.74	24,403,091.67	38,050,393.41
Henry	4,305,184.16	2,549,383.74	6,854,567.90
Highland	149,171.35	57,866.20	207,037.55
Isle of Wight	1,823,887.90	1,102,655.14	2,926,543.04
James City	2,064,415.72	3,294,308.82	5,358,724.54

Counties	Share of State Tax	Local 1%	Total
King George	$977,196.64	$344,864.56	$1,322,061.20
King & Queen	472,536.50	60,372.10	532,908.60
King William	734,853.23	473,006.97	1,207,860.20
Lancaster	587,904.18	754,273.69	1,342,177.87
Lee	2,458,457.47	658,547.48	3,117,004.95
Loudoun	5,440,451.64	8,403,388.50	13,843,840.14
Louisa	1,573,349.49	555,265.43	2,128,614.92
Lunenburg	872,587.48	291,525.38	1,164,112.86
Madison	806,783.95	374,676.84	1,181,460.79
Mathews	539,972.17	232,509.32	772,481.49
Mecklenburg	2,126,920.26	1,603,807.99	3,730,728.25
Middlesex	484,904.30	317,946.05	802,850.35
Montgomery	3,864,515.86	4,060,925.17	7,925,441.03
Nelson	874,142.40	403,461.96	1,277,604.36
New Kent	908,837.42	235,230.78	1,144,068.20
Northampton	1,252,506.05	592,213.99	1,844,720.04
Northumberland	571,945.22	311,161.69	883,106.91
Nottoway	1,121,589.99	630,043.02	1,751,633.01
Orange	1,518,731.57	1,006,068.53	2,524,800.10
Page	1,416,577.27	894,248.83	2,310 826.10
Patrick	1,245,210.96	394,525.39	1,639,736.35
Pittsylvania	4,448,701.29	942,036.83	5,390,738.12
Powhatan	897,664.31	400,489.96	1,298,154.27
Prince Edward	1,182,455.66	1,191,486.43	2,373,942.09
Prince George	2,189,667.68	630,319.37	2,819,987.05
Prince William	17,519,403.52	17,251,381.96	34,770,785.48
Pulaski	2,709,073.85	1,733,308.79	4,442,382.64
Rappahannock	371,836.19	149,556.92	521,393.11
Richmond	488,025.85	585,402.87	1,073,428.72
Roanoke	5,760,672.51	4,731,726.62	10,492,399.13
Rockbridge	1,142,823.45	875,925.27	2,018,748.72
Rockingham	4,039,430.78	1,821,589.20	5,861,019.98
Russell	2,214,896.47	836,184.39	3,051,080.86
Scott	1,825,968.16	809,894.59	2,635,862.75
Shenandoah	1,991,361.09	1,564,423.45	3,555,784.54
Smyth	2,533,541.24	1,444,340.86	3,977,882.10
Southampton	1,325,104.20	280,560.19	1,605,664.39
Spotslyvania	4,178,747.95	4,578,557.05	8,757,305.00
Stafford	4,498,855.98	2,274,098.00	6,772,953.98
Surry	408,335.07	252,688.07	661,023.14
Sussex	968,726.58	377,235.03	1,345,961.61
Tazewell	3,776,100.98	2,565,076.38	6,341,177.36
Warren	1,892,285.07	1,434,987.06	3,327,272.13
Washington	3,522,364.90	2,024,086.96	5,546,451.86
Westmoreland	991,391.15	484,910.34	1,476,301.49
Wise	3,892,705.89	2,003,072.53	5,895,778.42
Wythe	2,106,307.03	1,448,499.13	3,554,806.16
York	3,381,704.81	2,735,615.17	6,117,319.98
Total Counties	**$275,938,599.14**	**$247,145,992.72**	**$523,084,591.86**

Table 3.3, continued

Sales Tax Distribution—Fiscal Year 1989

Cities	Share of State Tax	Local 1%	Total
Alexandria	$4,806,410.41	$11,952,855.53	$16,759,265.94
Bedford	374,291.02	665,981.15	1,040,272.17
Bristol	1,236,209.74	2,292,517.36	3,528,727.10
Buena Vista	510,505.12	292,714.45	803,219.57
Charlottesville	2,000,945.30	5,214,929.18	7,215,874.48
Chesapeake	10,763,725.96	8,777,891.62	19,541,617.58
Clifton Forge	296,934.50	219,463.15	516,397.65
Colonial Heights	1,124,331.71	1,218,060.57	2,342,392.28
Covington	476,806.95	748,542.51	1,225,349.46
Danville	3,781,783.44	4,440,130.63	8,221,914.07
Emporia	392,892.88	676,750.86	1,069,643.74
Fairfax	1,190,143.08	5,769,212.85	6,959,355.93
Falls Church	504,776.73	2,360,473.69	2,865,250.42
Franklin	529,993.75	687,683.14	1,217,676.89
Fredericksburg	990,514.11	3,044,893.69	4,035,407.80
Galax	399,705.83	1,110,872.49	1,510,578.32
Hampton	8,917,879.30	10,020,339.73	18,938,219.03
Harrisonburg	1,126,576.89	4,852,205.15	5,978,782.04
Hopewell	1,604,997.71	1,268,396.48	2,873,394.19
Lexington	264,159.18	351,948.99	616,108.17
Lynchburg	4,155,107.77	7,052,587.82	11,207,695.59
Manassas	1,502,760.12	2,832,275.15	4,335,035.27
Manassas Park	623,607.91	384,348.28	1,007,956.19
Martinsville	1,162,599.65	1,836,368.84	2,998,968.49
Newport News	12,396,891.01	9,040,024.84	21,436,915.85
Norfolk	17,139,115.22	20,062,967.43	37,202,082.65
Norton	445,283.86	556,756.47	1,002,040.33
Petersburg	2,750,795.35	3,556,426.58	6,307,221.93
Poquoson	922,635.64	254,809.47	1,177,445.11
Portsmouth	7,026,090.69	5,388,439.19	12,414,529.88
Radford	666,168.51	576,601.31	1,242,769.82
Richmond	13,526,193.60	20,860,558.74	34,386,752.34
Roanoke	8,256,578.75	11,966,630.56	20,223,209.31
Salem	1,439,029.66	3,030,326.25	4,469,355.91
South Boston	522,942.99	586,024.50	1,108,967.49
Staunton	1,316,676.02	1,660,487.75	2,977,163.77
Suffolk	4,388,609.61	2,275,816.29	6,664,425.90
Virginia Beach	28,292,582.99	24,635,773.34	52,928,356.33
Waynesboro	1,196,278.85	1,838,986.50	3,035,265.35
Williamsburg	300,917.37	2,874,921.17	3,175,838.54
Winchester	1,250,798.45	4,093,002.20	5,343,800.65
Total Cities	**$150,575,247.63**	**$191,329,995.90**	**$341,905,243.53**
Aggregate	**$426,513,846.77**	**$438,475,988.62**	**$864,989,835.39**

Note: The state and local sales tax base is not the same due to the home heating fuels exemption at the state level and at the local level where not adopted. Effective date October 1, 1981.

Table 4.1

Aircraft Sales and Use Tax
Fiscal Years 1980-1989

Fiscal Year Ending June 30	Amount
1980	$769,482
1981	685,711
1982	1,098,769
1983	826,095
1984	828,118
1985	757,533
1986	952,369
1987	1,889,593
1988	1,177,478
1989	1,601,342

Figure 8

Aircraft Sales and Use Tax
Collections in Millions — Fiscal Years 1980-1989

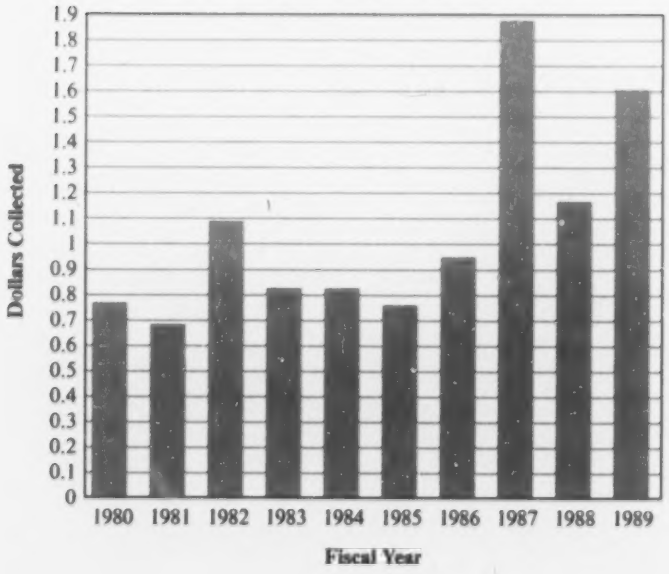


Table 4.2

Inheritance Taxes, Gift Taxes,† Estate Taxes‡*
Fiscal Years 1980-1989

Fiscal Year Ending June 30	Inheritance Taxes Amount*	Gift Taxes Amount†	Estate Taxes Amount‡
1980	$26,950,815	$797,336	—
1981	12,299,091	344,216	$8,174,071
1982	2,720,530	435,278	19,621,952
1983	1,273,365	63,307	17,378,685
1984	779,992	327,402	26,117,751
1985	450,791	172,469	28,475,941
1986	863,549	13,935	19,787,587
1987	240,722	13,851	33,109,145
1988	383,660	45,559	43,564,497
1989	401,627	—	45,383,734

**Inheritance tax repealed and replaced with an estate tax effective January 1, 1980.*
†Gift tax repealed and replaced with an estate tax effective January 1, 1980.
‡Estate tax replaced the inheritance tax and the gift tax effective January 1, 1980.

Figure 9

Inheritance Taxes, Gift Taxes, Estate Taxes
Collections in Millions — Fiscal Years 1980-1989

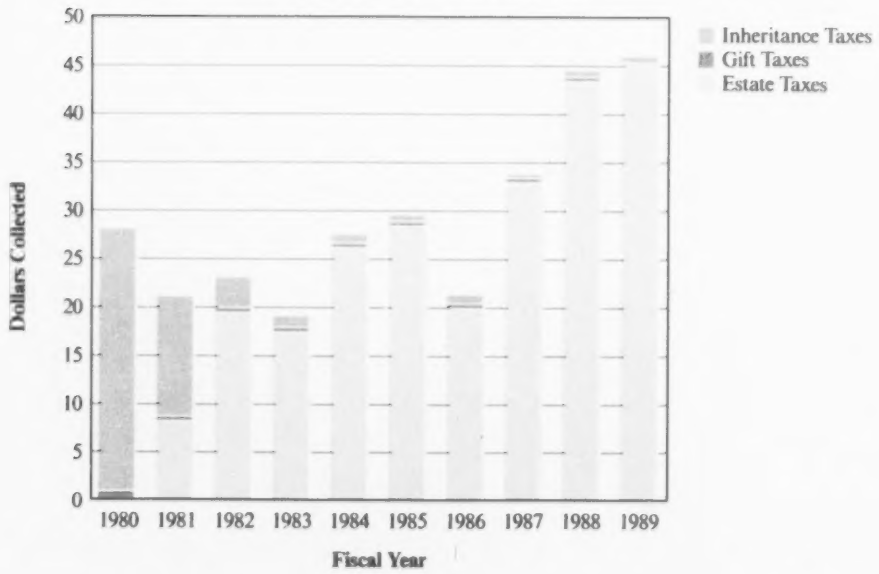


Table 4.3

State Recordation Taxes
Fiscal Years 1980-1989

Fiscal Year Ending June 30	Amount
1980	$30,628,495
1981	31,782,042
1982	28,975,025
1983	37,648,508
1984	54,621,978
1985	59,778,951
1986	76,626,061
1987	105,262,727
1988	95,459,183
1989	101,179,783

Figure 10

State Recordation Taxes
Collections in Millions — Fiscal Years 1980-1989

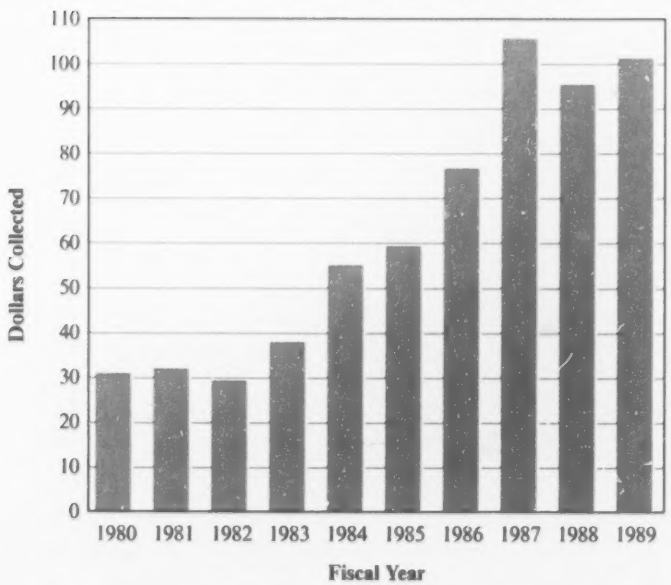


Table 4.4

Malt Beverage & Tobacco Products Excise Taxes
Fiscal Years 1980-1989

Fiscal Year Ending June 30	Malt Beverage Amount	Tobacco Products Amount
1980	$31,465,473	$17,282,633
1981	32,773,246	17,865,880
1982	33,059,580	17,838,405
1983	33,661,946	17,478,765
1984	34,873,153	16,994,671
1985	31,756,775	17,040,898
1986	35,854,330	17,237,522
1987	37,799,530	17,111,650
1988	38,511,992	17,016,131
1989	—	16,457,053

**Effective July 1, 1988, authority to administer the Beer and Beverage Excise Tax was transferred from the Department of Taxation to the Department of Alcoholic Beverage Control.*

Figure 11

Malt Beverage and Tobacco Products Excise Taxes
Collections in Millions — Fiscal Years 1980-1989

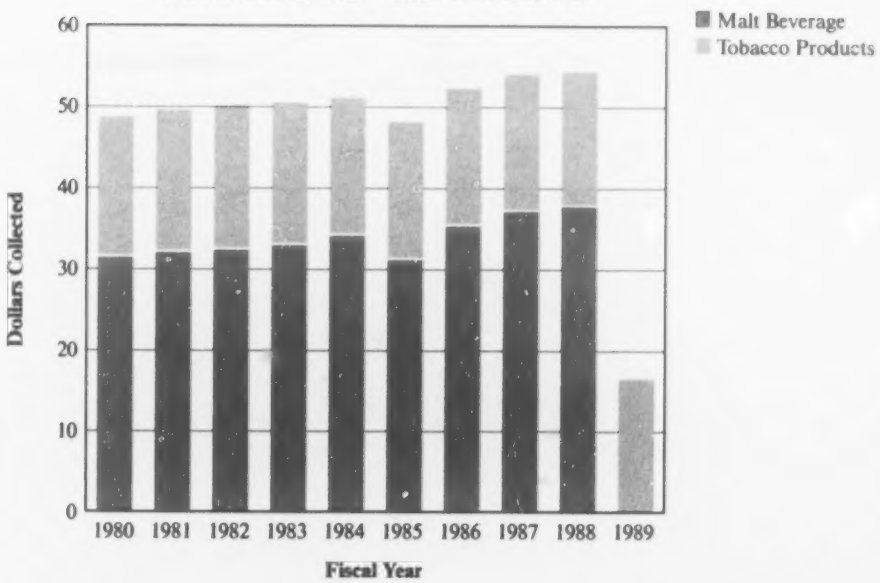


Table 4.5

Miscellaneous Excise Taxes
Fiscal Years 1980-1989

Fiscal Year Ending June 30	Forest Products	Eggs	Peanuts	Soybeans	Slaughter Hogs and Feeder Pigs
1980	$615,704	$49,059	$133,215	$63,552	$114,915*
1981	663,101	78,408	63,229	45,523	155,311
1982	924,242†	82,956	135,880	59,320	146,159
1983	1,071,065	118,725	159,463	129,168‡	132,194
1984	1,207,326§	121,477	148,898§	135,879	156,907
1985	1,297,400**	152,800	255,305**	124,615	158,804
1986	1,313,847	196,272	244,202	116,244	150,393
1987	1,347,102	203,094	317,489	101,621	122,501
1988	1,419,795	187,694	220,120	96,337	—
1989	1,391,054	180,497	290,990	127,791	—

* *Rate increase July 1, 1979.*
† *Rate increase July 1, 1981.*
‡ *Rate increase October 1, 1982.*
§ *Rate increase July 1, 1983.*
** *Rate increase July 1, 1984.*

Figure 12

Miscellaneous Taxes
Collections in Millions — Fiscal Years 1980-1989

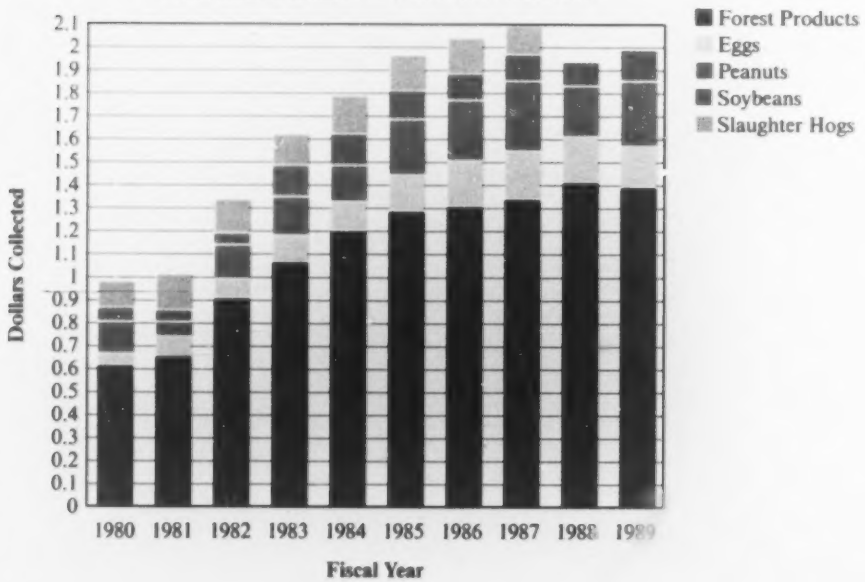


Table 4.6

Statement Showing Assessment for the Tax Year Beginning January 1, 1989 of the Net Taxable Capital of Banks and Trust Companies

	Counties	Cities	Total
Total capital value based on capital, surplus and undivided profits	$1,489,627,542	$2,547,818,511	$4,037,446,053
Deductions of assessed value of real estate otherwise taxed in this state	324,843,797	737,827,066	1,062,670,863
Deductions of book value of tangible personal property otherwise taxed in this state	21,248,076	38,749,772	59,997,848
Reserve for loan losses included in undivided profits or capital reserves	675,732	6,520,895	7,196,627
Other deductions: (Totals)	174,224,071	314,697,429	488,921,500
(a) U.S. obligations	156,856,927	216,955,034	373,811,961
(b) Surplus and retained earnings of non-banking subsidiaries	17,139,144	92,634,236	109,773,380
(c) Miscellaneous deductions	228,000	5,108,159	5,336,159
Net taxable capital	$968,635,866	$1,450,023,349	$2,418,659,215
Taxes at $1.00 per $100.00 of net capital	$9,686,359	$14,500,233	$24,186,592*

**Of this amount, $4,821,217 was paid into the State treasury, $19,343,872 paid into the treasuries of certain counties, cities, and towns, and a credit of $5,525 was given to certain counties and $15,978 to certain cities.*

Table 4.7

Franchise Tax on Net Capital of Banks and Trust Companies
Fiscal Years 1980-1989

Fiscal Year Ending June 30	State Taxes	Local Taxes
1980	$2,034,630	$8,192,631
1981	1,790,040	7,118,348
1982	2,640,577	10,546,708
1983	2,271,649	8,476,888
1984	2,382,022	8,686,103
1985	2,608,738	10,420,860
1986	2,911,481	12,269,430
1987	3,767,111	15,100,089
1988	4,301,765	17,216,294
1989	4,821,217	19,343,872

Figure 13

Franchise Tax on Net Capital
Collections in Millions — Fiscal Years 1980-1989

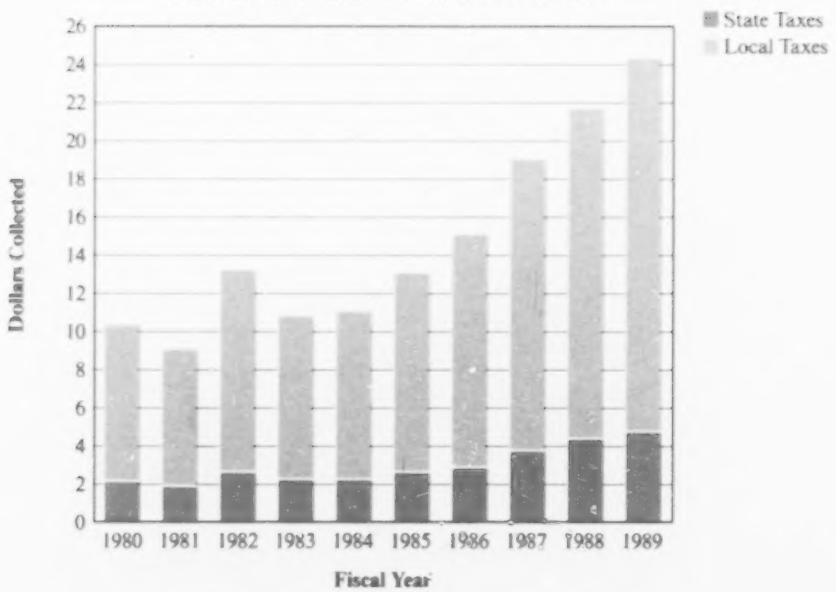


Table 5.1

Assessed Values—Tax Years 1979-1988

Tax Year	Real Estate (Taxable Value)	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations
1979	$71,250,952,064	$5,503,190,440	$1,373,241,244	$277,460,986	$6,206,811,482
1980	87,376,429,737	6,153,473,795	1,546,578,710	317,861,627	7,306,205,710
1981	104,098,567,681	7,312,863,999	1,875,186,679	334,215,479	8,754,054,884
1982	118,991,739,495	8,481,566,856	2,201,832,683	369,528,592	9,960,035,797
1983	127,352,797,555	9,290,109,161	2,456,620,827	356,843,552	11,093,218,855
1984	137,876,319,112	11,667,165,268	2,602,946,752	380,967,911	11,296,328,281
1985	149,824,214,588	13,238,575,927	2,755,900,738	354,146,274	12,064,573,235
1986	166,460,429,887	14,861,808,984	3,038,676,828	406,342,018	14,336,881,271
1987	187,079,024,886	16,998,627,194	3,275,130,063	358,855,773	14,962,221,325
1988	213,567,250,059	19,963,735,556	3,670,636,189	392,532,459	15,669,135,289

Table 5.2

Levies Assessed—Tax Years 1979-1988

Tax Year	Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations
1979	$874,707,772	$215,557,561	$35,154,136	$4,285,013	$76,748,829
1980	982,371,259	237,316,821	40,940,988	4,909,406	78,580,197
1981	1,114,746,631	271,128,547	47,116,160	4,936,231	85,820,685
1982	1,226,657,479	315,402,776	51,354,597	5,049,299	89,886,934
1983	1,303,507,153	345,657,755	58,255,469	4,849,875	96,912,650
1984	1,413,092,177	423,088,766	62,753,597	5,163,738	96,260,001
1985	1,519,835,240	482,123,318	65,968,841	5,373,317	102,740,324
1986	1,683,080,997	538,486,692	72,936,710	5,752,340	115,448,564
1987	1,899,779,557	594,735,922	79,493,869	5,793,984	123,369,102
1988	2,224,836,216	706,101,132	84,682,468	6,304,692	134,363,985

Table 5.3

Average Nominal Tax Rates—Tax Years 1979-1988*

Tax Year	Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations
1979	$1.23	$3.92	$2.56	$1.54	$1.24
1980	1.12	3.86	2.65	1.54	1.08
1981	1.07	3.71	2.51	1.48	0.98
1982	1.03	3.72	2.33	1.37	0.90
1983	1.02	3.72	2.37	1.36	0.87
1984	1.02	3.63	2.41	1.36	0.85
1985	1.01	3.64	2.39	1.52	0.85
1986	1.01	3.62	2.40	1.42	0.81
1987	1.02	3.50	2.43	1.61	0.82
1988	1.04	3.54	2.31	1.61	0.86

**Per $100 of Assessed Value.*

Table 5.4

Real Estate—Area, Fair Market Values, Taxable Values and Local Levies on Land Books—Tax Year 1988—by Locality

Counties	Area in Square Miles*	Fair Market Values of Land	Taxable Values of Land†	Buildings and Improvements	Total Fair Market Values	Total Taxable Values‡	Total Local Levies
Accomack	602	$422,895,520	$361,917,420	$446,187,420	$869,082,920	$808,104,820	$5,721,836
Albemarle	741	1,085,704,440	744,679,680	1,716,654,200	2,802,358,640	2,461,333,880	17,721,603.94
Alleghany	444	78,146,855	67,567,920	192,380,860	270,527,715	259,948,780	1,819,641.00
Amelia	366	162,273,650	130,241,310	111,887,416	274,161,066	242,128,726	1,622,262.46
Amherst	470	155,110,560	142,324,900	319,980,860	475,091,420	462,304,860	2,912,527.82
Appomattox	345	92,850,600	92,850,600	124,458,400	217,309,000	217,309,000	1,369,046.70
Arlington	24	4,831,692,200	4,831,692,200	8,373,526,400	13,205,218,600	13,205,218,600	117,526,445.00
Augusta	969	498,688,800	352,251,570	884,698,700	1,383,387,500	1,236,950,270	7,174,311.57
Bath	540	65,453,600	65,453,600	109,858,000	175,311,600	175,311,600	683,715.24
Bedford	764	426,590,194	324,690,850	667,434,810	1,094,025,004	992,125,660	6,845,671.33
Bland	369	46,910,840	37,893,850	54,502,150	101,412,990	92,396,000	692,970.00
Botetourt	549	240,991,280	191,329,110	433,564,920	674,556,200	624,894,030	4,686,709.32
Brunswick	579	201,437,350	201,437,350	153,195,427	354,632,777	354,632,777	1,631,311.54
Buchanan	508	508,015,700	508,015,700	373,078,100	881,093,800	881,093,800	5,198,453.42
Buckingham	582	183,685,200	183,685,200	124,442,800	308,128,000	308,128,000	1,263,324.80
Campbell	511	260,237,020	226,297,090	672,233,370	932,470,390	898,530,460	4,582,507.00
Caroline	549	220,367,671	195,402,541	245,402,180	465,769,851	440,804,721	2,865,116.57
Carroll	494	224,488,950	224,488,950	304,377,100	528,866,050	528,866,050	2,406,395.68
Charles City	204	103,413,500	103,413,500	74,069,200	177,482,700	177,482,700	1,952,309.70
Charlotte	471	128,733,690	128,733,690	109,277,190	238,010,880	238,010,880	1,309,074.09
Chesterfield	446	1,909,794,390	1,803,146,359	4,330,745,000	6,240,539,390	6,133,891,359	63,792,470.13
Clarke	174	184,119,800	127,931,800	245,526,800	429,646,600	373,458,600	2,614,210.20
Craig	336	55,988,830	55,988,830	48,322,900	104,311,730	104,311,730	625,870.38
Culpeper	389	395,429,843	274,009,228	586,362,301	981,792,144	860,371,529	5,936,563.95
Cumberland	292	77,796,767	77,796,767	93,551,779	171,348,546	171,348,546	531,182.95
Dickenson	335	273,852,836	273,852,836	218,408,312	492,261,148	492,261,148	2,608,984.08
Dinwiddie	501	216,601,229	167,975,329	213,088,400	429,689,629	381,063,729	3,048,509.83
Essex	264	148,999,200	148,999,200	167,118,650	316,117,850	316,117,850	1,422,530.35
Fairfax	409	15,403,739,075	15,379,328,560	34,282,613,905	49,686,352,980	49,661,942,465	654,351,483.00
Fauquier	660	908,496,880	585,499,920	1,138,366,960	2,046,863,840	1,723,866,880	14,480,481.54
Floyd	383	120,423,130	120,423,130	133,014,005	253,437,135	253,437,135	1,900,778.52
Fluvanna	288	186,699,900	137,130,440	217,118,430	403,818,330	354,248,870	2,231,768.00
Franklin	721	364,362,742	320,637,970	597,763,913	962,126,655	918,401,883	5,510,408.15
Frederick	427	529,799,386	439,074,940	761,705,310	1,291,504,696	1,200,780,250	6,604,291.38
Giles	363	91,955,600	67,188,000	212,246,900	304,202,500	279,434,900	1,956,044.30
Gloucester	257	418,529,100	360,439,150	536,010,660	954,539,760	896,449,810	7,171,598.48
Goochland	295	223,884,023	210,393,603	213,321,700	437,205,723	423,715,303	3,643,951.61
Grayson	451	147,481,800	147,481,800	150,278,600	297,760,400	297,760,400	1,786,562.40
Greene	153	120,567,560	87,343,471	145,683,300	266,250,860	233,026,771	2,073,938.86
Greensville	296	96,382,490	96,382,490	99,780,700	196,163,190	196,163,190	1,078,897.55
Halifax	803	247,573,900	247,573,900	281,777,040	529,350,940	529,350,940	2,223,273.95
Hanover	471	804,455,500	629,989,500	1,370,810,800	2,175,266,300	2,000,800,300	13,805,522.07
Henrico	234	1,873,688,911	1,812,431,611	5,172,899,759	7,046,588,670	6,985,331,370	68,474,472.23
Henry	384	236,911,800	231,665,400	790,790,100	1,027,701,900	1,022,455,500	5,521,259.70
Highland	416	93,643,000	93,643,000	49,887,700	143,530,700	143,530,700	789,418.85
Isle of Wight	360	341,206,820	226,499,409	442,081,206	783,288,026	668,580,615	4,746,922.37
James City	177	726,244,600	683,171,900	1,080,384,300	1,806,628,900	1,763,556,200	11,815,826.54
King George	183	119,842,300	84,331,100	178,960,900	298,803,200	263,292,000	2,896,212.00
King & Queen	327	102,175,730	102,175,730	56,534,020	158,709,750	158,709,750	1,460,131.46
King William	286	153,931,070	105,425,270	177,039,300	330,970,370	282,464,570	1,938,166.50
Lancaster	153	197,464,200	197,464,200	285,106,050	482,570,250	482,570,250	2,412,851.25
Lee	438	152,542,893	152,542,893	240,435,417	392,978,310	392,978,310	2,868,742.12
Loudoun	517	4,506,251,617	3,408,477,145	2,907,536,455	7,413,788,072	6,316,013,600	60,002,141.43
Louisa	517	320,016,350	226,860,990	272,761,600	592,777,950	499,622,590	2,697,961.98
Lunenburg	443	136,092,900	136,092,900	118,268,100	254,361,000	254,361,000	1,449,857.70

Table 5.4, continued

Real Estate—Area, Fair Market Values, Taxable Values and Local Levies on Land Books—Tax Year 1988—by Locality

Cities	Area in Square Miles*	Fair Market Values of Land	Taxable Values of Land†	Buildings and Improvements	Total Fair Market Values	Total Taxable Values‡	Total Local Levies
Alexandria	15	$2,482,250,177	$2,482,250,177	$5,428,043,568	$7,910,293,745	$7,910,293,745	$98,878,672.00
Bedford	7	23,833,250	23,833,250	109,800,700	133,633,950	133,633,950	1,055,708.21
Bristol	12	73,839,580	73,839,580	320,360,130	394,199,710	394,199,710	4,257,356.98
Buena Vista	7	18,289,475	17,936,975	85,222,875	103,512,350	103,159,850	1,083,178.43
Charlottesvile	10	229,755,900	229,755,900	938,070,100	1,167,826,000	1,167,826,000	13,196,433.80
Chesapeake	367	1,651,199,200	1,456,819,277	2,975,339,600	4,626,538,800	4,432,158,877	53,528,410.56
Clifton Forge	3	8,428,887	8,428,887	54,161,035	62,589,922	62,589,922	751,073.78
Colonial Heights	8	123,376,200	123,376,200	308,797,000	432,173,200	432,173,200	5,402,165.00
Covington	4	26,425,750	26,425,750	117,377,650	143,803,400	143,803,400	1,236,726.66
Danville	43	138,383,850	138,383,850	796,654,321	935,038,171	935,038,171	8,041,328.26
Emporia	6	27,655,744	27,655,744	109,578,303	137,234,047	137,234,047	1,097,872.38
Fairfax	6	523,844,300	523,844,300	940,276,600	1,464,120,900	1,464,120,900	14,055,560.64
Falls Church	2	347,427,300	347,427,300	438,864,100	786,291,400	786,291,400	7,233,880.88
Franklin	8	47,089,100	47,089,100	149,337,700	196,426,800	196,426,800	1,556,850.60
Fredericksburg	10	159,219,075	144,734,375	489,521,000	648,740,075	634,255,375	8,181,894.34
Galax	7	29,883,600	29,883,600	135,098,450	164,982,050	164,982,050	1,356,333.69
Hampton	72	737,918,700	732,536,300	2,757,070,000	3,494,988,700	3,489,606,300	39,781,511.82
Harrisonburg	18	241,494,000	218,366,600	631,925,100	873,419,100	850,291,700	6,122,100.24
Hopewell	11	96,039,500	96,039,500	359,429,700	455,469,200	455,469,200	5,830,005.76
Lexington	2	25,965,500	25,965,500	99,211,950	125,177,450	125,177,450	1,376,951.94
Lynchburg	50	246,118,900	239,721,100	1,200,453,800	1,446,572,700	1,440,174,900	16,7[illegible].00
Manassas	10	501,664,000	494,433,900	867,114,900	1,368,778,900	1,361,548,800	16,066,275.00
Manassas Park	2	68,110,800	68,110,800	139,818,100	207,928,900	207,928,900	3,014,969.00
Martinsville	10	74,568,745	74,568,745	312,668,750	387,237,495	387,237,495	2,943,004.96
Newport News	118	1,261,684,233	1,256,767,833	3,626,138,300	4,887,822,533	4,882,906,133	53,277,265.00
Norfolk	64	1,099,069,590	1,099,069,590	4,414,215,230	5,513,284,820	5,513,284,820	74,429,345.07
Norton	4	30,482,500	30,482,500	59,526,100	90,008,600	90,008,600	630,060.20
Petersburg	23	149,960,600	144,211,500	558,977,800	708,938,400	703,189,300	10,477,520.57
Poquoson	10	123,842,016	123,842,016	245,943,880	369,785,896	369,785,896	3,365,051.66
Portsmouth	46	563,704,890	563,394,290	1,728,320,220	2,292,025,110	2,291,714,510	27,969,401.00
Radford	8	53,527,400	53,043,440	223,966,340	277,493,740	277,009,780	1,800,563.61
Richmond	63	1,263,843,785	1,263,843,785	4,897,705,390	6,161,549,175	6,161,549,175	94,271,702.38
Roanoke	43	481,855,034	442,023,537	1,777,655,591	2,259,510,625	2,219,679,128	27,745,795.00
Salem	14	132,329,800	132,329,800	503,437,000	635,766,800	635,766,800	7,502,048.24
South Boston	5	25,176,435	25,176,435	103,368,655	128,545,090	128,545,090	1,285,450.90
Staunton	20	100,698,165	95,997,610	395,418,330	496,116,495	491,415,940	5,405,575.35
Suffolk	430	596,360,888	428,342,388	824,385,700	1,420,746,588	1,252,728,088	14,368,287.25
Virginia Beach	311	5,546,958,779	5,243,145,306	8,921,196,716	14,468,155,495	14,164,342,022	129,604,364.38
Waynesboro	13	111,843,030	107,800,010	376,650,325	488,493,355	484,450,335	4,699,189.78
Williamsburg	9	207,964,300	207,964,300	358,881,400	566,845,700	566,845,700	2,834,228.50
Winchester	9	172,335,100	172,335,100	529,036,500	701,371,600	701,371,600	5,610,972.80
Total Cities	**1,880**	**$19,824,418,078**	**$19,041,196,150**	**$49,309,018,909**	**$69,133,436,987**	**$68,350,215,059**	**$778,031,115.62**
Aggregate	**40,818**	**$75,228,495,038**	**$69,149,783,173**	**$144,417,466,886**	**$219,645,961,924**	**$213,567,250,059**	**$2,224,836,215.76**

**Virginia Department of Highways.*

† Represents use-values of land under use-value assessment.

‡ Represents use-values of land under use-value assessment and fair market values of all other taxable real estate.

Table 5.4, continued

Real Estate—Area, Fair Market Values, Taxable Values and Local Levies on Land Books—Tax Year 1988—by Locality

Counties	Area in Square Miles*	Fair Market Values of Land	Taxable Values of Land†	Buildings and Improvements	Total Fair Market Values	Total Taxable Values‡	Total Local Levies
Madison	327	$186,317,400	$128,268,900	$184,895,400	$371,212,800	$313,164,300	$2,223,466.53
Mathews	105	148,324,540	148,324,540	205,183,300	353,507,840	353,507,840	1,873,591.55
Mecklenburg	675	271,581,900	271,581,900	334,497,200	606,079,100	606,079,100	2,545,532.22
Middlesex	138	169,037,250	145,876,630	210,312,800	379,350,050	356,189,430	1,959,042.92
Montgomery	392	420,048,890	381,549,280	968,976,100	1,389,024,990	1,350,525,380	10,263,992.89
Nelson	471	267,027,490	219,978,350	326,701,110	593,728,600	546,679,460	3,608,084.54
New Kent	221	172,466,100	163,246,700	157,094,000	329,560,100	320,340,700	2,818,998.16
Northampton	357	141,221,300	141,221,300	134,107,800	275,329,100	275,329,100	2,450,428.99
Northumberland	223	268,009,665	243,686,347	259,830,721	527,840,386	503,517,068	3,021,102.41
Nottoway	308	125,831,920	120,425,250	165,644,690	291,476,610	286,069,940	1,315,922.30
Orange	355	317,760,520	276,746,420	449,622,300	767,382,820	726,368,720	4,358,212.32
Page	316	163,049,053	105,659,182	294,561,608	457,610,661	400,220,790	2,121,170.18
Patrick	469	148,776,430	148,776,430	214,775,890	363,552,320	363,552,320	1,963,182.52
Pittsylvania	985	349,879,000	291,116,200	604,445,360	954,324,360	895,561,560	3,850,914.72
Powhatan	272	159,278,240	122,421,040	208,876,070	368,154,310	331,297,110	2,517,858.05
Prince Edward	357	111,540,550	107,672,700	149,295,100	260,835,650	256,967,800	1,387,626.12
Prince George	281	195,919,000	145,619,915	302,754,200	498,673,200	448,374,115	3,497,317.83
Prince William	332	3,142,764,800	2,767,031,400	5,038,756,800	8,181,521,600	7,805,788,200	113,413,700.16
Pulaski	340	193,959,010	169,307,280	516,243,230	710,202,240	685,550,510	4,113,303.06
Rappahannock	267	215,506,600	137,589,300	175,831,200	391,337,800	313,420,500	1,629,786.60
Richmond	203	75,260,370	75,260,370	91,020,540	166,280,910	166,280,910	1,163,966.37
Roanoke	246	585,478,600	547,723,230	1,676,527,900	2,262,006,500	2,224,251,130	25,579,058.70
Rockbridge	598	194,210,722	147,198,322	266,040,100	460,250,822	413,238,422	2,562,077.22
Rockingham	853	510,456,680	391,754,160	1,003,167,760	1,513,624,440	1,394,921,920	9,066,992.48
Russell	483	245,038,100	192,678,700	278,891,000	523,929,100	471,569,700	3,065,203.05
Scott	539	142,315,147	142,315,147	200,513,862	342,829,009	342,829,009	2,571,217.53
Shenandoah	507	357,305,700	275,656,100	555,826,600	913,132,300	831,482,700	4,988,896.20
Smyth	435	171,532,820	137,694,516	397,293,160	568,825,980	534,987,676	3,477,420.00
Southampton	599	271,103,600	271,103,600	244,033,100	515,136,700	515,136,700	2,112,060.47
Spotsylvania	407	665,070,000	548,338,284	1,086,568,516	1,751,638,516	1,634,906,800	11,444,351.00
Stafford	277	580,057,500	480,566,427	1,099,665,100	1,679,722,600	1,580,231,527	17,382,547.00
Surry	306	154,347,200	154,347,200	77,593,750	231,940,950	231,940,950	1,159,704.75
Sussex	496	166,536,855	166,536,855	106,503,865	273,040,720	273,040,720	1,337,872.26
Tazewell	522	325,150,900	286,768,700	654,778,238	979,929,138	941,546,938	5,272,662.85
Warren	219	207,549,590	175,810,490	405,579,175	613,128,765	581,389,665	3,729,112.10
Washington	571	382,616,990	254,952,824	644,796,500	1,027,413,490	899,749,324	5,848,380.77
Westmoreland	250	173,844,831	148,912,901	241,994,825	415,839,656	390,907,726	3,127,261.83
Wise	411	320,747,010	320,747,010	496,821,274	817,568,284	817,568,284	3,188,516.31
Wythe	460	209,384,195	179,759,321	334,887,578	544,271,773	514,646,899	2,779,093.26
York	135	673,136,700	640,628,900	1,036,029,500	1,709,166,200	1,676,658,400	9,556,952.88
Total Counties	**38,938**	**$55,404,076,960**	**$50,108,587,823**	**$95,108,447,977**	**$150,512,524,937**	**$145,217,035,800**	**$1,446,805,100.14**

** Virginia Department of Highways.*

† Represents use-values of land under use-value assessment.

‡ Represents use-values of land under use-value assessment and fair market values of all other taxable real estate.

Table 5.5

Tangible Personal Property, Machinery and Tools, and Merchants' Capital, Local Values and Levies Assessed on Property Books, Public Service Corporations Assessed Values and Local Levies—Tax Year 1988—by Locality

	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Total Local		Public Service Corporations	
Counties	Values	Levies	Values	Levies	Values	Levies	Values	Levies	Assessed Values	Local Levies
Accomack	$98,747,722	$2,818,087.16	$11,348,774	$385,175.60	—	—	$110,096,496	$3,203,262.76	$57,513,718	$418,262.44
Albemarle	155,705,272	6,851,031.97	18,872,405	830,385.82	—	—	174,577,677	7,681,417.79	127,665,197	970,325.04
Alleghany	19,554,457	989,412.17	35,818,659	2,131,210.24	—	—	55,373,116	3,120,622.41	29,773,165	237,193.58
Amelia	30,691,470	814,217.35	4,717,939	70,769.09	—	—	35,409,409	884,986.44	18,014,902	121,413.11
Amherst	35,922,206	1,348,171.83	5,666,650	283,332.50	$3,174,720	$125,401.76	44,763,576	1,756,906.09	40,158,154	252,996.37
Appomattox	23,898,240	644,316.01	2,839,850	99,395.75	2,679,750	26,797.50	29,417,840	770,508.26	31,451,833	200,756.33
Arlington	717,859,453	31,585,809.37	4,137,930	182,068.92	—	—	721,997,383	31,767,878.29	570,094,552	4,487,024.02
Augusta	85,987,130	2,665,601.03	18,885,530	585,451.43	—	—	104,872,660	3,251,052.46	106,610,170	646,500.50
Bath	20,556,200	80,169.18	777,300	3,031.47	—	—	21,333,500	83,200.65	1,444,663,397	5,634,187.24
Bedford	71,926,020	2,795,633.26	11,006,050	660,363.00	3,564,620	78,421.64	86,496,690	3,534,417.90	110,138,976	761,630.62
Bland	22,369,000	309,782.09	3,542,000	25,856.60	1,803,100	13,162.63	27,714,100	348,801.32	9,252,541	69,393.89
Botetourt	35,250,200	1,824,881.25	9,767,770	586,066.20	—	—	45,017,970	2,410,947.45	76,938,461	584,000.71
Brunswick	42,925,020	1,190,645.08	2,410,810	81,967.54	5,073,420	60,881.04	50,409,250	1,333,493.66	27,196,401	125,295.77
Buchanan	80,529,820	1,336,121.81	101,731,300	1,983,760.35	2,515,200	50,304.00	184,776,320	3,370,186.16	72,948,795	439,850.36
Buckingham	28,116,271	672,322.63	1,249,626	36,239.16	1,919,383	19,193.83	31,285,280	727,755.62	48,630,789	199,567.39
Campbell	129,001,510	3,307,219.00	38,389,340	1,209,264.00	12,941,080	407,644.00	180,331,930	4,924,127.00	112,278,057	587,110.00
Caroline	40,287,395	1,355,211.16	2,769,660	92,783.53	2,318,390	77,665.77	45,375,445	1,525,660.46	46,612,295	332,372.12
Carroll	42,981,645	1,088,688.87	3,104,490	100,895.97	3,084,670	70,947.42	49,170,805	1,260,532.26	36,029,611	165,046.28
Charles City	19,328,503	801,326.92	1,988,000	49,700.00	306,900	8,593.20	21,623,403	859,620.12	22,337,653	245,714.23
Charlotte	17,742,140	529,028.20	2,553,910	107,264.22	598,660	19,157.12	20,894,710	655,449.54	32,250,703	177,703.04
Chesterfield	903,913,037	29,522,173.00	240,829,570	2,416,195.00	—	—	1,144,742,607	31,938,368.00	660,074,047	6,964,464.00
Clarke	33,517,229	1,332,551.36	3,758,137	37,581.37	—	—	37,275,366	1,370,132.73	18,315,635	128,582.67
Craig	616,416	9,916.57	194,030	4,237.25	47,915	1,677.04	858,361	15,830.86	6,827,347	42,934.01
Culpeper	44,809,967	2,606,702.58	10,076,030	503,801.50	9,206,032	230,851.14	64,092,029	3,341,355.22	65,018,316	492,438.43
Cumberland	28,131,582	595,343.77	6,816,608	81,800	1,610,284	6,441.02	36,558,474	683,584.71	30,889,577	95,757.72
Dickenson	15,670,706	7,160,599.13	9,663,302	2,116,263.14	569,207	59,766.74	25,903,215	9,336,629.01	40,420,067	240,305.24
Dinwiddie	51,863,427	2,171,122.51	2,832,705	93,479.21	—	—	54,696,132	2,264,601.72	53,952,801	143,892.61
Essex	29,237,025	916,834.74	866,350	30,322.25	2,492,010	93,450.65	32,595,385	1,040,607.64	12,911,943	58,202.51
Fairfax	3,956,852,740	162,850,848.06	86,690,974	3,250,911.94	—	—	4,043,543,714	166,101,760.00	1,260,908,946	16,703,682.00
Fauquier	192,083,054	6,647,650.67	10,183,650	361,519.65	36,201,358	3,620.22	238,468,062	7,012,790.54	94,756,425	808,539.88
Floyd	34,038,962	489,313.83	4,798,870	74,382.47	824,910	28,872.03	39,662,742	592,568.33	15,760,522	118,668.16
Fluvanna	31,138,240	1,084,895.00	1,315,980	26,320.00	1,165,245	18,061.00	33,619,465	1,129,276.00	126,394,856	803,517.79
Franklin	58,902,582	1,932,847.20	2,673,185	144,351.90	3,716,410	200,686.03	65,292,177	2,277,885.13	53,286,116	324,311.61
Frederick	131,040,802	5,038,900.37	38,784,178	1,656,335.08	7,836,565	313,463.60	177,661,545	7,008,699.05	94,735,251	537,962.07
Giles	21,717,650	1,090,670.00	11,548,000	808,360.00	2,638,347	126,640.66	35,903,997	2,025,670.66	82,005,920	574,041.45
Gloucester	78,066,041	2,097,552.90	509,460	16,557.56	—	—	78,575,501	2,114,110.46	36,882,890	309,348.86
Goochland	48,037,572	1,827,356.07	3,763,936	150,557.44	—	—	51,801,508	1,977,913.51	28,224,751	243,019.62
Grayson	8,496,660	244,329.42	1,456,020	97,553.34	336,180	22,524.06	10,286,860	364,406.82	16,089,345	96,596.64
Greene	9,169,190	954,342.87	5,518,632	49,115.80	—	—	14,687,822	1,003,458.67	13,265,103	118,059.39
Greensville	27,387,215	916,676.11	11,303,560	395,624.60	—	—	38,690,775	1,312,300.71	15,411,500	91,438.21
Halifax	36,182,660	1,265,915.99	17,232,240	672,057.36	—	—	53,414,900	1,937,973.35	57,237,849	242,883.84
Hanover	255,303,431	9,031,689.59	15,789,430	574,735.25	16,119,675	419,111.55	287,212,536	10,025,536.39	139,768,482	987,556.51
Henrico	920,684,165	31,826,687.00	127,763,459	1,285,806.00	—	—	1,048,447,624	33,112,493.00	340,109,710	3,464,389.00
Henry	49,123,845	1,935,721.80	35,091,010	2,452,861.59	—	—	84,214,855	4,388,583.39	65,577,171	354,116.72
Highland	3,717,640	114,937.00	84,080	3,363.20	120,500	4,820.00	3,922,220	123,120.20	11,895,057	66,479.81
Isle of Wight	94,934,815	3,259,189.16	282,743,688	2,572,967.45	—	—	377,678,503	5,832,156.61	56,625,880	414,961.44
James City	130,813,158	4,721,210.71	69,055,926	2,762,237.04	—	—	199,869,084	7,483,447.75	68,958,526	484,965.46
King George	44,949,138	1,217,231.67	1,322,440	33,061.00	—	—	46,271,578	1,250,292.67	16,819,626	185,015.89
King & Queen	29,049,785	636,314.28	2,776,400	25,542.88	947,020	6,155.66	32,773,205	668,012.82	7,589,889	69,826.98
King William	31,074,085	965,178.19	25,124,595	308,701.44	1,511,510	24,992.73	57,710,190	1,298,872.36	21,913,656	173,039.52
Lancaster	27,899,436	927,062.35	94,000	3,572.00	8,915,997	89,159.97	36,909,433	1,019,794.32	16,861,959	94,392.49
Lee	54,710,341	638,916.31	7,224,982	240,312.52	1,332,317	41,654.26	63,267,640	920,883.09	47,585,567	350,025.37
Loudoun	408,512,506	14,487,683.84	15,564,584	428,779.43	—	—	424,077,090	14,916,463.27	180,358,612	1,747,021.97
Louisa	31,584,195	740,242.19	3,210,550	54,579.35	1,907,025	12,395.65	36,701,770	807,217.19	1,547,380,241	8,373,969.00
Lunenburg	33,699,020	641,300.37	5,025,233	105,529.89	2,399,500	28,794.00	41,123,753	775,624.26	20,096,116	114,645.27

Table 5.5, continued

Tangible Personal Property, Machinery and Tools, and Merchants' Capital, Local Values and Levies Assessed on Property Books, Public Service Corporations Assessed Values and Local Levies—Tax Year 1988—by Locality

	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Total Local		Public Service Corporations	
Counties	Values	Levies	Values	Levies	Values	Levies	Values	Levies	Assessed Values	Local Levies
Madison	$10,704,911	$625,091.07	$1,112,080	$61,164.40	$1,203,060	$51,731.58	$13,020,051	$737,987.05	$18,783,350	$133,361.77
Mathews	28,352,380	738,209.30	--	--	--	--	28,352,380	738,209.30	12,435,345	65,907.32
Mecklenburg	44,660,701	1,248,551.67	13,446,885	437,023.80	13,738,477	199,208.22	71,846,063	1,884,783.69	50,344,761	245,371.56
Middlesex	34,350,100	891,502.25	270,350	8,110.50	1,952,908	24,411.35	36,573,358	924,024.10	15,857,931	87,218.61
Montgomery	172,873,764	3,663,839.18	45,195,740	429,359.62	7,694,225	530,901.53	225,763,729	4,624,100.33	87,757,645	672,370.95
Nelson	29,516,855	839,135.04	948,810	11,860.19	--	--	30,465,665	850,995.23	44,679,226	303,433.14
New Kent	39,878,100	1,133,715.41	2,027,400	60,822.00	--	--	41,905,500	1,194,537.41	24,958,500	219,634.80
Northampton	35,576,325	947,362.28	2,280,300	65,672.64	1,510,600	94,412.50	39,367,225	1,107,447.42	21,856,516	195,837.71
Northumberland	28,483,276	900,539.36	1,550,557	55,820.05	1,649,715	39,593.07	31,683,548	996,252.48	18,561,944	111,371.67
Nottoway	38,178,090	928,741.83	4,151,270	110,008.64	14,628,720	80,458.39	56,958,080	1,119,208.86	35,456,177	175,204.21
Orange	42,151,142	1,970,202.17	7,639,463	420,170.47	14,699,615	58,798.46	64,490,220	2,449,171.10	65,728,983	423,173.01
Page	62,572,360	818,839.13	8,619,820	107,747.78	3,151,065	47,256.39	74,343,245	973,853.30	31,020,160	165,055.19
Patrick	25,318,690	776,309.22	6,234,550	261,851.10	2,889,898	101,146.43	34,443,138	1,139,306.75	18,824,497	101,652.29
Pittsylvania	77,398,417	2,107,746.32	9,200,220	276,006.60	3,893,380	107,067.96	90,492,017	2,490,820.88	133,321,063	590,914.64
Powhatan	40,103,312	795,214.80	1,863,495	37,269.90	--	--	41,966,807	832,484.70	26,803,355	203,857.88
Prince Edward	8,311,585	252,755.82	1,293,964	42,053.82	12,021,837	84,152.85	21,627,386	378,962.49	37,105,909	211,066.12
Prince George	66,804,515	2,116,710.04	2,088,859	31,332.92	--	--	68,893,374	2,148,042.96	34,883,069	272,087.94
Prince William	639,781,730	24,358,521.70	14,736,056	154,728.59	--	--	654,517,786	24,513,250.29	548,037,067	7,613,733.21
Pulaski	41,654,872	1,731,305.29	15,232,104	731,140.99	5,401,500	259,272.00	62,288,476	2,721,718.28	53,010,619	320,937.94
Rappahannock	17,297,480	504,833.92	--	--	--	--	17,297,480	504,833.92	13,951,518	72,547.86
Richmond	22,432,410	721,927.01	1,291,655	15,459.89	1,188,096	41,583.36	24,912,161	778,970.26	19,387,893	142,311.87
Roanoke	268,403,109	9,280,839.40	29,976,523	899,295.69	--	--	298,379,632	10,180,135.09	97,713,494	1,139,230.03
Rockbridge	40,051,724	1,680,077.62	4,264,741	191,913.39	--	--	44,316,465	1,871,991.01	54,670,416	341,386.60
Rockingham	214,521,862	3,958,667.55	77,303,250	1,623,368.25	28,173,103	132,413.76	319,998,215	5,714,449.56	81,551,407	535,968.44
Russell	83,752,694	935,920.29	18,608,043	223,296.52	993,791	57,143.04	103,354,528	1,216,359.85	158,027,784	1,028,843.49
Scott	43,627,100	314,115.12	18,120,700	130,469.04	7,497,980	53,985.45	69,245,780	498,569.61	39,407,913	295,508.00
Shenandoah	112,666,590	1,989,667.40	38,510,800	731,705.20	19,768,700	118,612.20	170,946,000	2,839,984.80	48,667,936	299,930.21
Smyth	95,755,621	925,045.76	48,934,912	489,349.12	18,104,790	108,628.74	162,795,323	1,523,023.62	54,119,568	351,729.98
Southampton	60,162,493	2,006,376.44	8,214,025	197,136.00	4,848,663	24,243.50	73,225,181	2,227,755.94	31,195,816	129,371.64
Spotsylvania	153,053,787	4,000,441.33	13,529,639	338,240.98	--	--	166,583,426	4,338,682.31	92,336,905	652,931.42
Stafford	114,976,702	4,974,853.86	13,758,700	103,190.34	19,549,744	97,748.73	148,285,146	5,175,792.93	34,378,474	391,305.88
Surry	42,548,783	1,332,409.35	137,200	4,802.00	--	--	42,685,983	1,337,211.35	900,814,514	4,504,072.62
Sussex	29,226,115	1,097,088.76	5,689,670	270,259.31	6,257,801	62,578.01	41,173,586	1,429,926.08	32,245,507	163,965.75
Tazewell	141,560,631	2,831,212.62	45,105,010	902,100.20	11,486,350	493,913.05	198,151,991	4,227,225.87	60,925,545	345,629.07
Warren	83,619,215	2,277,232.46	16,970,771	339,415.42	--	--	100,589,986	2,616,647.88	26,340,143	171,285.22
Washington	128,131,511	1,769,064.69	63,494,232	911,337.17	--	--	191,625,743	2,680,401.86	49,172,328	320,516.33
Westmoreland	66,663,625	1,257,266.85	2,247,960	33,719.40	6,192,950	40,873.48	75,104,535	1,331,859.73	20,263,195	162,526.19
Wise	197,283,759	1,975,329.65	198,213,905	2,279,460.12	19,910,760	567,457.95	415,408,424	4,822,247.72	79,979,159	314,734.72
Wythe	92,521,232	1,479,510.72	20,012,072	350,211.36	24,246,831	135,782.20	136,780,135	1,965,504.28	59,885,157	325,146.34
York	114,669,082	4,323,149.19	16,577,165	652,062.36	--	--	131,246,247	4,975,211.55	392,286,208	2,200,205.86
Total Counties	**$13,165,902,551**	**$461,387,204.82**	**$2,122,116,683**	**$47,333,291.98**	**$392,532,459**	**$6,304,692.12**	**$15,680,551,693**	**$515,025,188.92**	**$11,972,216,866**	**$88,676,732.66**

Table 5.5, continued

Tangible Personal Property, Machinery and Tools, and Merchants' Capital, Local Values and Levies Assessed on Property Books, Public Service Corporations Assessed Values and Local Levies—Tax Year 1988—by Locality

Cities	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Total Local		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies	Assessed Values	Local Levies
Alexandria	$556,928,788	$24,175,737.40	$7,641,342	$343,860.54	—	—	$564,570,130	$24,519,597.94	$381,856,371	$4,834,684.48
Bedford	20,137,900	298,922.83	23,345,180	303,487.34	—	—	43,483,080	602,410.17	7,653,626	61,155.82
Bristol	17,060,197	782,708.73	9,377,766	468,888.30	—	—	26,437,963	1,251,597.03	7,920,477	85,541.16
Buena Vista	12,741,575	495,118.14	3,181,396	127,255.84	—	—	15,922,971	622,373.98	7,163,576	85,208.93
Charlottesvle	80,520,192	3,430,276.41	4,812,846	206,952.38	—	—	85,333,038	3,637,228.79	26,721,286	343,741.53
Chesapeake	385,877,348	15,125,651.30	22,672,440	721,078.24	—	—	408,549,788	15,846,729.54	477,077,232	5,755,849.87
Clifton Forge	9,535,156	319,430.39	9,601	321.64	—	—	9,544,757	319,752.03	11,629,525	139,759.04
Colonial Heights	45,495,578	1,592,345.26	9,748,630	194,972.60	—	—	55,244,208	1,787,317.86	17,122,499	214,031.25
Covington	11,329,245	566,501.95	17,145,005	948,118.80	—	—	28,474,250	1,514,620.75	14,847,951	138,235.80
Danville	143,848,466	4,118,413.26	57,217,903	858,268.66	—	—	201,066,369	4,976,681.92	40,595,580	356,995.99
Emporia	13,972,430	696,438.30	3,005,080	151,215.95	—	—	16,977,510	847,654.25	12,428,732	99,429.84
Fairfax	110,921,884	3,316,573.48	1,451,883	43,411.30	—	—	112,373,767	3,359,984.78	67,929,358	693,865.23
Falls Church	44,896,519	1,959,521.59	6,530,144	322,923.63	—	—	51,426,663	2,282,445.22	11,920,026	116,269.46
Franklin	21,039,600	694,306.80	1,630,440	32,608.80	—	—	22,670,040	726,915.60	5,859,573	45,680.82
Fredericksburg	72,236,553	2,155,352.50	11,783,350	58,917.02	—	—	84,019,903	2,214,269.52	36,036,054	465,678.26
Galax	5,246,430	293,622.69	6,310,580	446,158.04	—	—	11,557,010	739,780.73	10,220,172	91,849.82
Hampton	344,097,691	14,364,428.36	20,239,393	404,787.86	—	—	364,337,084	14,769,216.22	149,732,716	1,759,794.62
Harrisonburg	118,468,880	1,761,282.66	35,583,472	533,752.08	—	—	154,052,352	2,295,034.74	24,041,178	178,847.55
Hopewell	35,936,698	1,565,141.06	114,027,133	3,689,232.90	—	—	149,963,831	5,254,373.96	40,821,193	526,355.27
Lexington	11,341,672	619,385.06	—	—	—	—	11,341,672	619,385.06	9,031,020	99,721.32
Lynchburg	167,449,297	4,286,653.06	68,492,851	2,047,910.51	—	—	235,942,148	6,334,563.57	88,675,856	1,038,843.09
Manassas	118,712,870	3,146,075.10	91,115,255	2,554,238.68	—	—	209,828,125	5,700,313.78	40,244,594	478,958.14
Manassas Park	25,711,951	899,895.02	1,090,146	10,927.74	—	—	26,802,097	910,822.76	4,144,775	60,099.00
Martinsville	37,044,138	833,503.76	46,114,489	853,118.09	—	—	83,158,627	1,686,621.85	18,343,113	139,407.68
Newport News	451,795,073	18,175,092.73	177,246,995	4,785,668.93	—	—	629,042,068	22,960,761.66	197,171,848	2,188,221.08
Norfolk	684,403,118	24,675,084.80	77,942,488	1,247,079.74	—	—	762,345,606	25,922,164.54	386,052,637	5,329,211.31
Norton	13,677,500	253,033.75	591,100	10,935.35	—	—	14,268,600	263,969.10	20,659,650	152,322.18
Petersburg	80,326,900	3,027,944.63	23,717,298	901,257.33	—	—	104,043,798	3,929,201.96	72,467,896	1,105,870.98
Poquoson	32,018,730	1,279,169.08	—	—	—	—	32,018,730	1,279,169.08	5,654,250	51,453.66
Portsmouth	446,575,412	11,549,457.06	86,392,231	1,511,864.04	—	—	532,967,643	13,061,321.10	104,292,239	1,307,376.49
Radford	39,192,430	542,900.42	7,528,140	210,787.92	—	—	46,720,570	753,688.34	14,202,152	92,367.06
Richmond	733,339,100	26,271,912.89	397,195,053	7,546,706.11	—	—	1,130,534,153	33,818,619.00	567,595,097	8,785,489.00
Roanoke	262,834,439	9,127,643.00	61,273,870	2,113,949.00	—	—	324,108,309	11,241,592.00	184,589,722	2,314,051.00
Salem	109,414,923	3,490,603.62	28,610,725	916,376.68	—	—	138,025,648	4,406,980.30	26,194,442	312,102.78
South Boston	16,519,808	494,833.69	1,678,505	46,159.06	—	—	18,198,313	540,992.75	11,690,400	128,839.30
Staunton	35,361,425	1,760,569.21	1,835,765	56,908.80	—	—	37,197,190	1,817,478.01	37,117,244	416,535.40
Suffolk	86,829,980	5,026,788.00	8,935,910	562,882.00	—	—	95,765,890	5,589,670.00	87,975,280	1,052,765.00
Virginia Beach	1,233,581,216	45,478,807.24	26,584,650	265,846.50	—	—	1,260,165,866	45,744,653.74	389,762,087	4,022,055.00
Waynesboro	38,507,135	1,862,642.10	26,978,406	1,254,495.92	—	—	65,485,541	3,117,138.02	26,728,119	266,759.96
Williamsburg	32,164,300	1,124,264.78	41,280	1,444.00	—	—	32,205,580	1,125,708.78	23,599,533	117,997.69
Winchester	90,740,858	3,075,894.81	59,440,765	594,407.65	—	—	150,181,623	3,670,302.46	29,150,144	233,830.33
Total Cities	**$6,797,833,805**	**$244,713,926.92**	**$1,548,519,586**	**$37,349,175.97**	**—**	**—**	**$8,346,352,511**	**$282,063,102.89**	**$3,696,919,223**	**$45,687,252.19**
Aggregate	**$19,963,735,556**	**$706,101,131.74**	**$3,670,636,139**	**$84,682,467.95**	**$392,532,459**	**$6,304,692.12**	**$24,026,904,284**	**$797,088,291.81**	**$15,669,135,289**	**$134,363,984.85**

The following summary represents a brief look at state tax legislation passed by the General Assembly in Fiscal Year 1989. It does not cover local tax legislation. The Department of Taxation provides a more complete summary of state and local tax legislation in the ***Legislative Summary*** *published annually by the Tax Policy Division.*

Virginia Tax Reform Plan of 1989

House Bill 1417 (Chapter 590) provides a sliding scale nonrefundable credit against the individual income tax for each personal and dependent exemption allowable to a taxpayer.

- For taxable year 1989, the credit is available to all taxpayers with Virginia adjusted gross income (VAGI) of $34,000 or less ($68,000 or less if married filing jointly or combined), and the maximum credit is $35.
- For taxable years 1990–1993, the credit is available to all taxpayers with VAGI of $15,000 or less ($34,000 or less if married filing jointly or combined), and the maximum credit is $22.50.
- Credits will not be provided after taxable year 1993.

Effective Date: Taxable years beginning on and after January 1, 1989

Code Section Affected: 58.1-335

Retirement Income Subtraction

Senate Bill 1 (Chapter 3–1989 Special Session No. 2) provides a subtraction from federal adjusted gross income (FAGI) of up to $16,000 in computing the individual income tax of taxpayers age 55 and over.

- If retirement income is $16,000 or less, the taxpayer may subtract his entire retirement income from FAGI, but
- If retirement income is between $16,000 and $40,000, the taxpayer will receive a $16,000 subtraction reduced by $1 for every $3 of retirement income in excess of $16,000.
- If retirement income is over $40,000, the taxpayer does not receive any subtraction.

For taxpayers with retirement income between $16,000–$40,000, the subtraction will be phased-in over a 3-year period:

- In taxable year 1989, taxpayers will receive 50% of the subtraction computed—for example, a $15,000 subtraction would be reduced to $7,500.
- In taxable year 1990, taxpayers will receive 75% of the subtraction computed—a $15,000 subtraction would be reduced to $11,250.
- In taxable year 1991, taxpayers will receive 100% of the subtraction computed.

Taxpayers with retirement income of $16,000 or less are not subject to the phase-in provisions—these taxpayers will receive a full subtraction beginning in taxable year 1989.

Effective Date: Taxable years beginning on and after January 1, 1989

Code Sections Affected: 51-111.15, 51-112, 51-127.7, 51-180, 58.1-322, and 58.1-330

Statute of Limitations for Refunds

Senate Bill 2 (Chapter 1–1989 Special Session No. 2) and House Bill (Chapter 2–1989 Special Session No. 2) extend the statute of limitations for federal retirees to file amended returns for taxable years 1985–1988 due to the U.S. Supreme Court's decision in *Davis* v. *Michigan*. The bill will allow federal retirees up to one year from the final judicial order not subject to futher appeal that resolves application of *Davis* to the Virginia individual income tax law.

Effective Date: May 1, 1989

Code Section Affected: 58.1-1823

Local Income Tax

House Bill 1684 (Chapter 245) authorizes the cities of Alexandria, Fairfax, Falls Church, Manassas, Manassas Park, and Norfolk and the counties of Arlington, Fairfax, Loudoun, and Prince William to levy a local income tax on individuals and corporations, subject to the following limitations:

- The tax may be levied at any increment of ¼% up to a maximum rate of 1%, i.e., ¼%, ½%, ¾% or 1%.
- The voters of the locality must authorize the adoption of the tax in a referendum before the tax may be levied.
- The tax may be levied within a locality for a period of no more than 5 years; and
- Total revenues from the tax must be expended for transportation purposes only.

The tax will become effective in a locality on January 1 of the year following the calendar year in which the ordinance levying the tax is adopted. A locality will be required, however, to notify the Department of Taxation within 30 days after the adoption of the ordinance and at least 30 days prior to the effective date of the tax. After adoption, the local governing body may change the tax rate or repeal the tax without a referendum. The effective date of the repeal or rate change will be January 1 of the year following the adoption of the ordinance, subject to the same notification requirements as an ordinance to levy the tax. After the tax becomes effective, it may remain in effect for a period of five taxable years.

Effective Date: July 1, 1989

Code Sections Affected: 58.1-300, 58.1-520, and 58.1-540–58.1-549

Tax Amnesty Program

Senate Bill 732 (Chapter 642) and House Bill 1596 (Chapter 629) establish a state tax amnesty program of no more than 62 days to be conducted during the period from January 15–March 31, 1990. The amnesty program will apply only to taxes administered by the Department of Taxation, including income, sales and use, and withholding taxes.

Under the amnesty program, (1) all civil and criminal penalties will be waived for unknown nonfilers who come forward and (2) all civil penalties on outstanding assessments of more than 90 days old will be abated, provided that the tax and interest is paid in full.

The bill also increases certain civil and criminal penalties effective for taxable year 1990:

- Individual and corporation income tax late filing and payment penalties will be increased to 5% per month, up to a maximum penalty of 25% each.
- In addition, a 100% corporation income tax fraud penalty will be added—this will be similar to the current fraud penalty for individuals.

In addition, the Tax Commissioner is authorized, after the filing of a memorandum of lien, to place padlocks on the doors of any business that is seriously delinquent in the filing or payment of state taxes. If after three days the tax deficiency has not be satisfied or arrangements made for its payment, the Tax Commissioner is further authorized to cause the issuance of a writ of fieri facias. The adoption of regulations under the Administrative Process Act is required before the enforcement of the padlocking provision. These regulations are currently under development.

Effective Date: Taxable years beginning on and after January 1, 1990 (penalty and enforcement provisions)

Code Sections Affected: 58.1-347, 58.1-351, 58.1-450, 58.1-455, 58.1-1805, and 58.1-1840

Sales and Use Tax Dealer's Discount

Senate Bill 741 (Chapter 469) replaces the current flat dealer's discount (3% of the first 3% of the state tax) with a sliding scale discount of 4%, 3% or 2% of the first 3% of the state tax based upon the dealer's monthly taxable sales volume. The dealer's discount is the amount of state tax that a dealer may retain to offset his expenses of collecting and timely remitting the sales and use tax.

This bill also changes the dealer's discount rate for vending machine dealers who remit the sales tax based on 5½% of their wholesale purchases for resale.

Also affected will be dealers who collect the 2% motor vehicle fuel sales tax in the Northern Virginia and Potomac and Rappahannock Transportation Districts.

Effective Date: July 1, 1989

Code Section Affected: 58.1-6

Sales and Use Tax Expenditure Study

Senate Bill 521 (Chapter 739) creates an ongoing study by the Secretary of Finance of the fiscal, economic, and policy impact of sales and use tax exemptions. The bill also grouped existing exemptions by subject matter into ten categories. Two categories will be studied each year, with a report to be submitted to the House and Senate Finance Committees on December 1 of each year. Staffing for the study is provided by the Department of Taxation's Research and Tax Policy Divisions.

In addition, the bill generally requires that any legislation providing a sales tax exemption be introduced no later than the first calendar day of the General Assembly session, and that the patron of the legislation submit information at that time based upon eight exemption criteria.

Effective Date: July 1, 1989

Code Sections Affected: 30-19.05, 30-19.1:2, 58.1-602, 58.1-608, 58.1-608.1, and 58.1-610

Tire Tax

House Bill 1745 (Chapter 630) imposes a tax of 50 cents on the sale of every new tire in Virginia. The tax is imposed upon tire retailers, but may be collected from their customers at the time of sale.

Exempted from the tax are tires for devices moved exclusively by human power, used exclusively upon stationary rails or tracks, or used exclusively for farming purposes, except for farm trucks.

The tire tax will generally be subject to the provisions of the retail sales and use tax, except that all replacement truck tires will be subject to the tire tax. As compensation for collecting the tire tax, tire retailers may retain 5% of the tax collected, provided that the tax is not delinquent at the time of payment.

Effective Dates: January 1, 1990 through December 31, 1994

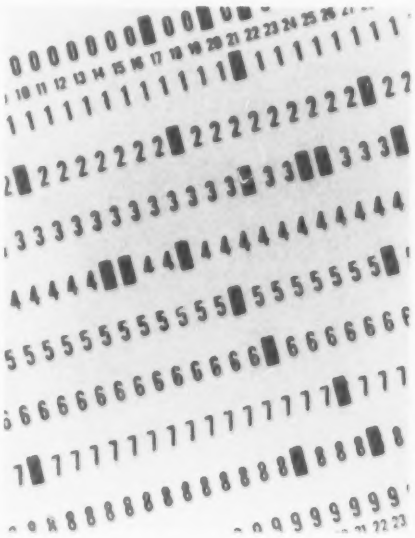
Code Sections Affected: 10.1-1422.1 and 58.1-640–644

Withholding Exemptions

House Bill 1950 (Chapter 289) will allow employees to adjust their withholding to compensate for the difference between the standard deduction and itemized deductions. Employees who itemize deductions on their federal and Virginia income tax returns will be able to claim additional withholding exemptions for purposes of Virginia income tax withholding. The number of additional withholding exemptions will be based upon an employee's estimate of his or her federal adjusted gross income, itemized deductions, Virginia additions and subtractions, and Virginia tax credits.

Effective Date: January 1, 1991

Code Sections Affected: 58.1-461, 58.1-462, and 58.1-470



Other State Tax Legislation

Income Tax

Low Income Housing Credit:

House Bill 1540 (Chapter 280) authorizes the Virginia Housing Development Authority (VHDA) to grant a credit against the individual and corporate income tax equal to a percentage of the federal low income housing credit allowed in the first 5 years after qualifying low income housing units are placed in service. The percentage allowed by the VHDA may be changed each year but the total of all credits allowed can not exceed $3.5 million annually.

Effective Date: Taxable years beginning on and after January 1, 1990

Code Sections Affected: 36-55.63, 58.1-336, and 58.1-435

Qualified Agricultural Contributions:

Senate Bill 464 (Chapter 639) and House Bill 1382 (Chapter 39) provide a deduction to farmers (individuals and corporations) who donate agricultural products to nonprofit organizations that are exempt from taxation under IRC 501 (c) (3).

Effective Dates: Taxable years beginning on and after January 1, 1989 but before January 1, 1994

Code Sections Affected: 58.1-322, 58.1-322.2, and 58.1-402

Neighborhood Assistance Act:
House Bill 1541 (Chapter 310) extends the sunset date for the Neighborhood Assistance Act tax credit for individuals and corporations by five years to June 30, 1995. This bill also expands the definition of qualified "neighborhood organizations" for purposes of the credit to include public housing authorities.
Effective Date: July 1, 1989
Code Sections Affected: 63.1-321, 63.1-323, and 63.1-324

Statute of Limitations for Refunds:
Senate Bill 10 (Chapter 6–1989 Special Session No. 2) extends the statute of limitations for retirees of the Washington Metropolitan Area Transit Authority (WMATA) to file amended 1985 individual income tax returns until May 1, 1990.
Effective Date: January 1, 1989
Code Section Affected: 58.1-1823

Memorandum of Lien:
House Bill 406 (Chapter 263) limits the period in which to record a memorandum of lien for the collection of income taxes to six years from the date of assessment. This bill does not affect other collection methods or the use of memorandums of lien to collect other taxes.
Effective Date: October 1, 1989
Code Section Affected: 58.1-313

Set-Off Debt Collection:
House Bill 1227 (Chapter 77) makes a technical correction to the Set-Off Debt Collection Act to clarify that debtors who have debts reduced to judgment may be included in the program and to eliminate special accounting provisions for interest paid as a result of errors in the set-off program.
Effective Date: July 1, 1989
Code Sections Affected: 58.1-520 and 58.1-535

Sales and Use Tax

Printed Materials for Use Outside Virginia:
Senate Bill 521 (Chapter 739) makes permanent the sales and use tax exemption for catalogs, letters, brochures, reports and similar printed materials (other than administrative supplies) stored in Virginia for 12 months or less and distributed for use outside the state.

Rabbit Farming:
Senate Bill 521 (Chapter 739) extends the sales and use tax agricultural exemption to rabbit and quail farmers. The agricultural exemption is limited to tangible personal property used in agricultural production for market, excluding structural construction materials.
Effective Date: July 1, 1989
Code Section Affected: 58.1-608

Low-Cost Housing Organizations:
Senate Bill 521 (Chapter 739) authorizes a nonprofit low-cost housing organization to apply for a refund of sales and use tax paid on building materials by contractors for the organization or by the organization itself.
Effective Dates: July 1, 1989 through July 1, 1993
Code Sections Affected: 58.1-608 and 58.1-608.1

Campground Memberships:
Senate Bill 670 (Chapter 581) defines the term "transient" to exclude the purchaser of camping memberships, time-shares, condominiums, or similar contracts or interests that permit the use of, or constitute an interest in, real estate, effectively excluding such purchases from the tax.
Effective Date: July 1, 1989, retroactive to January 1, 1985
Codes Section Affected: 58.1-602

Suspension of Exemptions:
House Bill 647 (Chapter 12) authorizes the Tax Commissioner to suspend for up to one year the exemption of any person who misuses an exemption certificate, after giving such person 10 days written notice requiring him to show cause why the exemption should not be suspended.

In lieu of suspension, the Tax Commissioner may assess a penalty of up to $1,000 for misuse of the certificate.
Effective Date: July 1, 1989
Code Section Affected: 58.1-623.1

Exemptions for Nonprofit Organizations:
Senate Bill 521 (Chapter 739) provides exemptions from the sales and use tax to several nonprofit organizations.

For more information, see the *1989 Legislative Summary*.

Recordation Tax

Distribution of State Tax Revenues:
House Bill 1720 (Chapter 713) requires the Comptroller to distribute $40 million of the state revenue from the recordation and grantor's tax back to the localities in which the taxable deeds or other instruments were recorded.
Effective Dates: July 1, 1989 through June 30, 1995
Code Section Affected: 58.1-815

Bank Franchise Tax

Proration for New Banks:

House Bill 1455 (Chapter 64) provides for the proration of the bank franchise tax for a new bank which has not been in business for a full year before the January 1 date for valuing taxable capital.

Effective Date: July 1, 1989

Code Section Affected: 58.1-1204.1

Tax on Wills and Administration (Probate)

Increase Threshold of Taxable Estate:

House Bill 1536 (Chapter 387) increases the size of estates exempt from the probate tax to $5,000 and provides that the tax on estates over $5,000 shall be 10¢ per $100.

Effective Date: July 1, 1989

Code Sections Affected: 26-12.3, 58.1-1712, and 58.1-1714

Increase Threshold for Refund or Billing:

Senate Bill 570 (Chapter 223) increases from $5 to $25 the minimum additional tax or refund payable when the actual value of property passing by probate or intestacy as reported on the inventory differs from the estimated value reported at the time that a will is offered for probate or a grant of administration is requested.

Effective Date: July 1, 1989

Code Section Affected: 58.1-1717

Corn Assessment

Rate Increase:

House Bill 1707 (Chapter 401) increases the corn assessment from one quarter cent per bushel to one cent per bushel, subject to approval in a referendum by the farmers who produce the corn.

Effective Date: July 1, 1989

Code Sections Affected: 3.1-1033 and 3.1-1042

Motor Vehicle Fuel Sales Tax

Disclosure of Information:

Senate Bill 515 (Chapter 328) authorizes the Tax Commissioner to provide the finance officer of any city or county who is charged with administering the motor vehicle fuel sales tax with relevant tax information which may be necessary for the performance of the officer's official duties.

Effective Date: July 1, 1989

Code Section Affected: 58.1-1724.1

Disposition of Tax Revenues:

Senate Bill 648 (Chapter 417) permits the disposition of motor vehicle fuel sales tax revenues directly to a jurisdiction which joins the Northern Virginia Transportation District after July 1, 1989, to be applied to and expended for any transportation purpose of such jurisdiction.

Effective Date: July 1, 1989

Code Section Affected: 58.1-1724

Information Sharing

Senate Bill 504 (Chapter 327) and House Bill 1415 (Chapter 99) authorize the Tax Commissioner to share tax information with the Department of Alcoholic Beverage Control and the State Lottery Department to facilitate the collection of state and local taxes and the administration of alcoholic beverage control laws.

Effective Date: July 1, 1989

Code Section Affected: 58.1-3

Virginia Department of Taxation
Administration and Operations Center:
2220 West Broad Street, Richmond, Virginia

Mailing Address:
P.O. Box 6-L, Richmond, VA 23282

District Offices:
1969 Lee Highway, Bristol, VA 24201
203 Riverview Drive, Danville, VA 24541
#7 Koger Executive Center, Suite 101,
Norfolk, VA 23502
6231 Leesburg Turnpike, Mark Bldg.,
Suite 206, Falls Church, VA 22044
11847 Canon Boulevard, Suite #5,
Newport News, VA 23606
1001 Terminal Place, Richmond, VA 23220
3033 Peters Creek Road, Roanoke, VA 24019
350 N. Main Street, Harrisonburg, VA 22801

Credits:
Prepared by the
Virginia Department of Taxation
Designed by
Grace Ng
Virginia Office of
Graphic Communications
Photography by
Dennis McWaters

Additional copies of this report may be obtained from the Virginia Department of Taxation

Information in the Statistical Section is available on 5¼" or 3½" IBM-compatible diskettes in Lotus 123 (release 2.01). To order a free copy, please call (804) 367-8006.